

TELEPHONE SOLICITATION SCRIPT

TELEPHONE NUMBER: _____ - _____ - _____

Interviewer: _____

Interview Date: ____/____/2007

SAMPLE READ-IN

- S0. COMPANY NAME
- S1. PERSON NAME (IF ANY)
- S1A. ORIGINAL COMPANY NAME
- S1B. NEW COMPANY NAME
- S1C. ORIGINAL CONTACT NAME
- S1D. NEW CONTACT NAME
- S1E. POWER OF ATTORNEY INDICATOR
 - YES, POA.....1
 - NO, POA.....2
- S1F. POA FIRM NAME
- S1G. POA CONTACT NAME
- S1H. ADDITIONAL INFORMATION ON LOOKUP
- S2. DATE OF CLOSURE
 - October 2006.....1
 - November 2006.....2
 - December 2006.....3
 - January 2007.....4
 - February 2007.....5
 - March 2007.....6
 - April 2007.....7
 - May 2007.....8
 - June 2007.....9
 - July 2007.....10
 - August 2007.....11
 - September 2007.....12
- S2A. INDUSTRY
 - Financial services & Health care.....1
 - Natural resources.....2
 - Communications, Technology and Media.....3
 - Retailers, Food, and Pharmaceuticals.....4
 - Manufacturing, Construction & Transportation.....5

S2b. DFO

- Financial Resources, Manhattan.....1
- Financial Resources, Northeast.....2
- Collapsed.....3
- Natural Resources, East.....4
- Natural Resources, West.....5
- Communications, West.....6
- Communications, East.....7
- Retailers, East.....8
- Retailers, West.....9
- Heavy Manufacturing, New Jersey.....10
- Heavy Manufacturing, Detroit.....11
- Collapsed.....12

CONDITIONAL:

IF SAMPLE READS A CONTACT NAME, THEN GO TO A.1

IF SAMPLE READS NO CONTACT NAME BUT READS A CFO NAME, THEN SKIP TO A.2

IF SAMPLE READS NO CONTACT NAME NOR CFO NAME THEN SKIP TO A.3

IF SAMPLE READS POWER OF ATTORNEY, THEN SKIP TO C.5

Hello, this is _____ with the national research firm of SRBI. I am calling about work we are conducting for the Internal Revenue Service.

A.1 May I please speak to **[CONTACT NAME]**?

- | | |
|------------------------------|-------------------------|
| Speaking.....1 | SKIP TO B.1 |
| No longer works here.....2 | GO TO A.3 |
| No such person.....3 | GO TO A.3 |
| Not available/bad time.....4 | ARRANGE CALLBACK |
| Refused.....5 | SKIP TO B.4 |
| Update phone number.....6 | ARRANGE CALLBACK |
| Update respondent name.....7 | ARRANGE CALLBACK |
| Update company name.....8 | ARRANGE CALLBACK |

**CONDITIONAL: IF NO CONTACT NAME BUT SAMPLE READS A CFO NAME, THEN ASK A.2;
ELSE SKIP TO A.3**

Hello, this is _____ with the national research firm of SRBI. I am calling about work we are conducting for the Internal Revenue Service.

A.2 May I please speak to **[CFO NAME]**?

- | | |
|------------------------------|-------------------------|
| Speaking.....1 | SKIP TO B.1 |
| No longer works here.....2 | GO TO A.3 |
| No such person.....3 | GO TO A.3 |
| Not available/bad time.....4 | ARRANGE CALLBACK |
| Refused.....5 | SKIP TO B.4 |

Update phone number.....6	ARRANGE CALLBACK
Update respondent name.....7	ARRANGE CALLBACK
Update company name.....8	ARRANGE CALLBACK

Hello, this is _____ with the national research firm of SRBI. I am calling about work we are conducting for the Internal Revenue Service.

A.3 I need to speak to the head of your company's tax department, or the office that handles your company's tax audits. Can you please connect me to that person or office?

Yes.....1	SKIP TO B.1
Don't have a tax office/don't know who that is.....2	GO TO A.4
Taxes handled by someone outside the company.....3	SKIP TO A.5
Not available/bad time.....4	ARRANGE CALLBACK
Refused.....5	SKIP TO B.4
Update phone number.....6	ARRANGE CALLBACK
Update respondent name.....7	ARRANGE CALLBACK
Update company name.....8	ARRANGE CALLBACK

Hello, this is _____ with the national research firm of SRBI. I am calling about work we are conducting for the Internal Revenue Service.

A.4 May I please speak to either the head of your finance department or your company's Chief Financial officer?

Yes, Head of Finance1	SKIP TO B.1
Yes, Chief Financial Officer.....2	SKIP TO B.1
Don't have a Finance Office or CFO/don't know.....3	SKIP TO B.4
Not available/bad time.....4	RECORD NAME/ ARRANGE CALLBACK
Refused.....5	SKIP TO B.4
Update phone number.....6	ARRANGE CALLBACK
Update respondent name.....7	ARRANGE CALLBACK
Update company name.....8	ARRANGE CALLBACK

A.5 I need to speak to that person. Can you please give me their name, the name of the company and their telephone number?

Gave name or company <u>and</u> phone number.....1	RECORD DATA/ARRANGE CALLBACK
Refused.....2	SKIP TO B.4

Hello, this is _____ with the national research firm of SRBI. I am calling about work we are conducting for the Internal Revenue Service.

B.1 I need to speak to the person who is most familiar with federal tax audits for [company]. Who would that person be?

Speaking.....1	SKIP TO D.1
Someone else2	GO TO B.2
Don't know.....3	SKIP TO B.4
Refused.....4	SKIP TO B.4

B.2 That is the person who I must ask to complete the survey. What is that person's name and telephone number?

Gave name/number.....1	RECORD NAME/NUMBER, SKIP TO B.3
Refused.....2	GO TO B.2A

IF REFUSED IN B.2, READ:

The IRS has contracted with SRBI to conduct this survey to ensure that the data is confidential. SRBI is bound by the terms of their contract not to disclose the names of individuals or businesses who participate in the survey. It is important that I speak to the person at [company] who is most familiar with IRS audits of your company's taxes.

B.2A Can you please give that person's name or number or connect me to them?

Connected.....1	SKIP TO C.1
Gave name/number, cannot connect.....2	RECORD NAME/NUMBER ARRANGE CALLBACK
Refused.....	GO TO B.4

B.3 Can you please connect me to them?

Connected.....1	SKIP TO C.1
No, cannot connect.....2	RECORD NAME/NUMBER ARRANGE CALLBACK
Refused.....3	GO TO B.4

B.4 Can you please give me the name or title and the mailing address of the person and office that (probably) handles [company's] tax audits or related financial matters? This way, I can send them a letter that further explains the purpose of the survey, and how they might participate.

Gave name/address.....1	RECORD NAME/ARRANGE CALLBACK
Refused.....2	TERMINATE, RECORD REASON

Hello, this is _____ with the national research firm of SRBI. I am calling about work we are conducting for the Internal Revenue Service.

C.1 First, let me confirm that I am speaking to the right person. We are interviewing businesses that have completed an audit cycle since **April 1, 2005** about that IRS audit. Would you be the best person in the company to talk with about any IRS audits of (COMPANY) since **April 1, 2005**?

- Yes, best person.....1 **SKIP TO D.2**
- No, Someone else.....2 **GO TO C.2**
- Don't know.....3 **SKIP TO C.4**
- Refused.....4 **SKIP TO C.3**

C.2 That is the person who I must ask to complete the survey. What is that person's name and telephone number?

- Gave name/number.....1 **RECORD NAME/NUMBER, GO TO C.2A**
- Refused.....2 **GO TO C.3**

C.2A Can you please connect me to him/her?

- Yes, connected.....1 **SKIP TO D.1**
- Can't connect.....2 **CALLBACK TO NAME/NUMBER IN C2**
- Refused.....3 **CALLBACK TO NAME/NUMBER IN C2**

CONDITIONAL: IF C.1=4 OR C.2=2 THEN ASK C.3

The IRS has contracted with SRBI to conduct this survey to ensure that the data is confidential. SRBI is bound by the terms of their contract not to disclose the names of individuals or businesses who participate in the survey. It is important that I speak to the person at the company who is most knowledgeable about the IRS audit. I will only need to take up about ten minutes of his or her time.

C.3 Can you please give that person's name or number or connect me to them?

- Yes, gave name/number.....1 **RECORD NAME/NUMBER, ARRANGE CALLBACK**
- Yes, connected.....2 **SKIP TO D.1**
- Refused.....3 **GO TO C.4**

C.4 Can you please give me the name or title and the mailing address of the person and office that (probably) handles [company's] taxes or financial matters? This way, I can send them a letter that further explains the purpose of the survey, and how they might participate.

- Gave name/address.....1 **RECORD NAME/ADDRESS, ARRANGE CALLBACK**
- Refused.....2 **TERMINATE, RECORD REASON**

C.5. Hello, this is _____ with the national research firm of SRBI. I am calling about work we are conducting for the Internal Revenue Service. We are interviewing a random sample of businesses or their representatives that have completed an audit cycle since **April 1, 2005**. I am

calling in reference to the audit that was conducted for (COMPANY NAME). Did the IRS complete an audit cycle in which your company served as Power of Attorney for (COMPANY NAME) during this time period?

- Yes.....1 **GO TO D.1**
- No.....2 **SCREEN OUT**
- Not sure.....3 **CONTINUE WITH D.1**

D.1. First, let me confirm that I am speaking to the right person. Would you the best person in the company to talk with about any IRS audits of (COMPANY) since **April 1, 2005**?

- Yes, best person.....1 **GO TO D.2**
- No, Someone else.....2 **SKIP BACK TO C.2**
- Don't know.....3 **SKIP BACK TO C.4**
- Refused.....4 **SKIP BACK TO C.3**

D.2. Did the IRS complete an audit cycle at your company since **April 1, 2005**?

- Yes.....1 **GO TO D.3**
- No.....2 **SCREEN OUT**

D.3. Are you the person who met with the Auditor?

- Yes.....1 **SKIP TOD.4**
- No.....2 **GO TO D.3A**
- Not sure.....3 **GO TO D.3A**

D.3A. Who would have met with the Auditor for an audit since , **April 1, 2005**?

- Gave name/address.....1 **RECORD NAME/ADDRESS, ARRANGE CALLBACK**
- Refused.....2 **TERMINATE, RECORD REASON**

D.4. This interview will take about ten minutes. The answers you provide will be confidential and your business and individual identity information will not be shared with the IRS. You are under no obligation to continue with the interview, it is completely voluntary on your part. However, your answers will help the IRS provide better service to the business community. May we continue with the interview?

- Yes.....1 **GO TO Q1.**
- Bad time.....2 **SCHEDULE CALLBACK**
- Want to think about it.....98 **SCHEDULE CALLBACK**
- Refused.....99 **REFUSED D.4**

TACK-UP #1: FREQUENTLY ASKED QUESTIONS

IF RESPONDENT WANTS A NUMBER TO CALL TO VERIFY SURVEY:

You can call SRBI anytime toll-free on 1-888-772-4269. Just say you are calling about study number 9869.

IF RESPONDENT ASKS FOR IRS CONTACT PERSON: If you would like to contact the IRS about this survey, then call 404-338-7127 during business hours and ask for Jim Morton.

IF RESPONDENT ASKS FOR OMB CLEARANCE NUMBER: The OMB Clearance Number is 1545-1432. If you would like, I can give you an address where you can send your comments regarding this survey.

READ IF RESPONDENT ASKS FOR ADDRESS:

Send your comments and suggestions to:

Internal Revenue Service, Tax Products Coordinating Committee,
SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

IF HESITANT, OR ASKS FOR MORE INFORMATION:

The Internal Revenue Service has asked SRBI to conduct a survey of medium and large corporations. It is important that I speak to either the company's Chief Financial Officer (CFO), or the person who is knowledgeable about IRS audits of your company's income tax returns. I will only need about 10 minutes of his or her time.

IF RESPONDENT ASKS IF PARTICIPATION IS REQUIRED:

The survey is completely voluntary. You do not have to participate. Furthermore, your responses will not be used to select (or non-select) your company for future examinations.

IF RESPONDENT ASKS HOW NUMBER WAS OBTAINED AND/OR IS STILL RELUCTANT:

You were randomly selected for this survey from list of medium and large corporations that have completed an audit cycle since **October 1, 2004**. Although, IRS provided us with the list, SRBI selected the sample and will not divulge the names of the company's or their representatives with the aggregate data they provide the IRS.

IF RESPONDENT ASKS IF YOU ARE EMPLOYED BY IRS:

No. We are an independent survey research company that has been hired by the IRS to conduct this survey. Nobody associated with SRBI is an employee of the IRS and any information you provide us will be completely confidential.

IF RESPONDENT DWELLS ON AN ON-GOING IRS PROBLEM:

SRBI is a national survey research company that has been hired by the IRS to conduct this survey. We do not have access to any IRS information on your account.

INTERVIEWER READ: I am going to ask you a series of questions about the audit process. For each one, please tell me how satisfied or dissatisfied you are, regardless of whether you agreed or disagreed with the final outcome.

6. First, I will ask you about preparing for the audit. Are you very satisfied, somewhat satisfied, neither satisfied nor dissatisfied, somewhat dissatisfied, or very dissatisfied with **(read A-H)**?

Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	DK	Ref
1	2	3	4	5	98	99

- A. Your level of involvement in preparing for the audit
- B. The explanation of your taxpayer rights
- C. The explanation of the audit process
- D. The explanation of the reason for the audit
- E. Relevance of the records and documents requested
- F. Clarity of the information requests
- G. Time given to respond to information requests
- H. The information you received about the estimated length of the audit process

7. Taking all of these factors into account, overall, how satisfied or dissatisfied were you with the preparation for the audit? **(IF NECESSARY, REPEAT SCALE)**

- Very satisfied.....1
- Somewhat satisfied.....2
- Neither satisfied nor dissatisfied.....3
- Somewhat dissatisfied.....4
- Very dissatisfied.....5
- (VOL) Don't Know.....98
- (VOL) Refused.....99

8. The next few questions ask you to rate your satisfaction with the performance of the Auditor during the audit. **[(IF NECESSARY, SAY)**. Again, the scale is very satisfied, somewhat satisfied, neither satisfied nor dissatisfied, somewhat dissatisfied, or very dissatisfied.] How about the **(READ A-F)?**

Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	DK	Ref
1	2	3	4	5	98	99

- A. Auditor's consideration of your information
- B. Auditor's listening to your company's concerns
- C. Auditor's knowledge of industry issues and practices
- D. Auditor's knowledge of accounting practices and tax law
- E. Amount of time you were given to prepare between meetings
- F. Meetings held with the auditor

8A. Were you very satisfied, somewhat satisfied, neither satisfied or dissatisfied, somewhat dissatisfied, or very dissatisfied with the **Auditor?**

- Very satisfied.....1 **SKIP TO Q8B**
- Somewhat satisfied.....2 **SKIP TO Q8B**
- Neither satisfied nor dissatisfied.....3 **SKIP TO Q8B**
- Somewhat dissatisfied.....4 **CONTINUE WITH Q8A1**
- Very dissatisfied.....5 **CONTINUE WITH Q8A1**
- (VOL) Don't Know.....98 **SKIP TO Q8B**
- (VOL) Refused.....99 **SKIP TO Q8B**

8A1. What are the primary reasons you were dissatisfied with the Auditor? (Open ended)

-
- No reason in particular.....90
 - (VOL) Don't Know.....98
 - (VOL) Refused.....99

8B0. During the audit, have you had contact or worked with the **Auditor's Supervisor**?

Yes.....1	CONTINUE WITH Q8B
No.....2	SKIP TO Q9

8B. The next few questions ask you to rate your satisfaction with the performance of the IRS **Auditor's Supervisor** during the audit. **[(IF NECESSARY, SAY)**. Again, the scale is very satisfied, somewhat satisfied, neither satisfied nor dissatisfied, somewhat dissatisfied, or very dissatisfied.]
 How about the Auditor's Supervisor's

Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	N/A	DK	Ref
1	2	3	4	5	97	98	98

- A. Level of participation
- B. Ability to supervise the Auditor
- C. Ability to resolve issues

8B1. Were you very satisfied, somewhat satisfied, neither satisfied or dissatisfied, somewhat dissatisfied, or very dissatisfied with the **Auditor's Supervisor**?

Very satisfied.....1	SKIP TO Q9
Somewhat satisfied.....2	SKIP TO Q9
Neither satisfied nor dissatisfied.....3	SKIP TO Q9
Somewhat dissatisfied.....4	CONTINUE WITH Q8B2
Very dissatisfied.....5	CONTINUE WITH Q8B2
(VOL) Not Applicable.....97	SKIP TO Q9
(VOL) Don't Know.....98	SKIP TO Q9
(VOL) Refused.....99	SKIP TO Q9

8B2. What are the primary reasons you were dissatisfied with the Auditor's Supervisor?
 (Open ended)

No reason in particular.....90
(VOL) Don't Know.....98
(VOL) Refused.....99

9. Were other IRS Specialists involved in your audit, aside from the auditor and the auditor's supervisor?

Yes.....1	CONTINUE WITH Q10
No.....2	SKIP TO Q13
(VOL) Don't Know98	CONTINUE WITH Q10
(VOL) Refused.....99	CONTINUE WITH Q10

10. Please tell me how satisfied you were with the other IRS specialists involved in the audit. If the specialist I mention was not involved in your audit, please say Not Applicable. Were you very satisfied, somewhat satisfied, neither satisfied or dissatisfied, somewhat dissatisfied, or very dissatisfied with **(read A-F)**?

Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	DK	Ref	NA
1	2	3	4	5	6	98	99

- A. the Engineer
- B. the International Examiner
- C. the Financial Product Specialist
- D. the Computer Audit Specialist
- E. the Employment Tax Specialist
- F. the Economist

FOR EACH ITEM Q10A-I: IF CODE "4" or "5" ask:

10A-I1. What are the primary reasons you were dissatisfied with the **[INSERT TITLE OF PERSON]**? (Open ended)

 No reason in particular.....90
 (VOL) Don't Know.....98
 (VOL) Refused.....99

ASK Q10B FOR EACH ITEM IN Q10 CODED 1 THRU 5

10B. The next few questions ask you to rate your satisfaction with the performance of the specialist during the audit. Where you very satisfied, somewhat satisfied, neither satisfied nor dissatisfied, somewhat dissatisfied, or very dissatisfied with the **[INSERT TITLE OF SPECIALIST]'s (read A-H)**?

Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	DK	Ref
1	2	3	4	5	98	99

- A. Length of time taken to respond to your requests
- B. Length of time taken to complete his/her work
- C. Ability to communicate the goals of the audit process
- D. Knowledge of the tax law
- E. Knowledge of tax issues examined
- F. Knowledge of your industry
- G. Knowledge of issues unique to your company
- H. Clarity of written documents

10C. Taking the performance of each of the above-mentioned team members into account, overall, how satisfied or dissatisfied were you with the individual specialists as a group during the audit?

Very satisfied.....1
 Somewhat satisfied.....2

- Neither satisfied nor dissatisfied.....3
- Somewhat dissatisfied.....4
- Very dissatisfied.....5
- (VOL) Don't Know.....98
- (VOL) Refused.....99

10D. Overall, how satisfied are you with the business relationship with the specialists as a group. Business relationship includes factors such as courteousness, professionalism, responsiveness and level of cooperation.

- Very satisfied.....1
- Somewhat satisfied.....2
- Neither satisfied nor dissatisfied.....3
- Somewhat dissatisfied.....4
- Very dissatisfied.....5
- (VOL) Don't Know.....98
- (VOL) Refused.....99

ASK Q11A FOR EACH ITEM IN Q10 CODED 1 THRU 5

11A. During the audit, have you had contact or worked with the **[INSERT TITLE OF SPECIALIST IN Q10: IF CODE 1 to 5]** Manager?

- Yes.....1
- No.....2

**CONTINUE WITH Q11
SKIP TO Q12**

11. The next few questions ask you to rate your satisfaction with the performance of the IRS Specialist Manager during the audit. **[(IF NECESSARY, SAY)]**. Again, the scale is very satisfied, somewhat satisfied, neither satisfied nor dissatisfied, somewhat dissatisfied, or very dissatisfied.] How about the **[INSERT TITLE OF SPECIALIST IN Q10A-I: IF CODE 1 to 5]** Manager's

Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	N/A	DK	Ref
1	2	3	4	5	97	98	98

- A. Level of participation
- B. Ability to supervise the specialists
- C. Ability to resolve issues

SKIP TO Q13 IF ALL RESPONSES TO Q11A CODED 2

12. Overall, were you very satisfied, somewhat satisfied, neither satisfied nor dissatisfied, somewhat dissatisfied, or very dissatisfied with the IRS Specialist Manager(s)?

- Very satisfied.....1
- Somewhat satisfied.....2
- Neither satisfied nor dissatisfied.....3
- Somewhat dissatisfied.....4
- Very dissatisfied.....5
- (VOL) Not Applicable.....97
- (VOL) Don't Know.....98
- (VOL) Refused.....99

13. Taking all of these factors into account, overall, how satisfied or dissatisfied were you with the performance of the entire audit team? **(IF NECESSARY, REPEAT SCALE)**

- Very satisfied.....1
- Somewhat satisfied.....2
- Neither satisfied nor dissatisfied.....3
- Somewhat dissatisfied.....4
- Very dissatisfied.....5
- (VOL) Don't Know.....98
- (VOL) Refused.....99

14. Next, I would like you to rate how satisfied or dissatisfied you are with your treatment as a taxpayer during the audit. Were you very satisfied, somewhat satisfied, neither satisfied or dissatisfied, somewhat dissatisfied, or very dissatisfied with the **(READ A-F)? (IF NECESSARY, REPEAT SCALE)**

Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	DK	Ref
1	2	3	4	5	98	99

- A. Courtesy and professionalism of the auditor
- B. Auditor's availability when you call
- C. Responsiveness of the auditor to your questions
- D. Audit teams performance in meeting deadlines
- E. Degree of respect shown by the auditor
- F. Fairness of treatment by the auditor

15. Taking all of these factors into account, overall, how satisfied or dissatisfied were you with your treatment as a taxpayer? **(IF NECESSARY, REPEAT SCALE)**

- Very satisfied.....1
- Somewhat satisfied.....2
- Neither satisfied nor dissatisfied.....3
- Somewhat dissatisfied.....4
- Very dissatisfied.....5
- (VOL) Don't Know.....98
- (VOL) Refused.....99

16. Now that you have completed the audit, I would like you to rate how satisfied or dissatisfied you were with the completion of the following, regardless of the outcome of the audit :Were you very satisfied, somewhat satisfied, neither satisfied or dissatisfied, somewhat dissatisfied, or very dissatisfied with the **(READ A-H)**?

Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	DK	Ref
1	2	3	4	5	98	99

- A. Overall scope and depth of the audit
- B. Timeliness of the final notification of proposed adjustments
- C. Accuracy or propriety of proposed adjustments in terms of application of the law
- D. Accuracy or propriety of proposed adjustments in terms of accuracy of the amount
- E. Clarity of explanations provided for adjustments made to tax liability
- F. Ability of the auditor to resolve your case without needing further approval
- G. Amount you and your company spent working on this audit
- H. Length of the entire audit process, from pre-audit to audit closure

17. Taking all of these factors into account, overall, how satisfied or dissatisfied were you with the completion of the audit? **(IF NECESSARY, REPEAT SCALE)**

- Very satisfied.....1
- Somewhat satisfied.....2
- Neither satisfied nor dissatisfied.....3
- Somewhat dissatisfied.....4
- Very dissatisfied.....5
- (VOL) Don't Know.....98
- (VOL) Refused.....99

18. Considering the following aspects of the audit – the audit planning process, the audit itself, your treatment as a taxpayer, and the completion of the audit, but not including the outcome of the audit, please rate your overall satisfaction with the audit. **(IF NECESSARY, REPEAT SCALE)**

- Very satisfied.....1
- Somewhat satisfied.....2
- Neither satisfied nor dissatisfied.....3
- Somewhat dissatisfied.....4
- Very dissatisfied.....5
- (VOL) Don't Know.....98
- (VOL) Refused.....99

19. Considering everything listed above (the audit planning process, the audit itself, and the completion of the audit, but without regard to the outcome of the audit), please rate your overall satisfaction with the business relationship with the auditor. **(IF NECESSARY OR IF Q10D WAS NOT ASKED: Business relationship includes factors such as courteousness, professionalism, responsiveness and level of cooperation).**

- Very satisfied.....1
- Somewhat satisfied.....2

- Neither satisfied nor dissatisfied.....3
- Somewhat dissatisfied.....4
- Very dissatisfied.....5
- (VOL) Don't Know.....98
- (VOL) Refused.....99

20. Did you agree with the outcome of the audit, disagree with the outcome, or was there no tax change involved?

- Agreed with outcome.....1
- Disagreed with outcome.....2
- No tax change.....3
- (VOL) Don't know.....98
- (VOL) Refused.....99

21. Prior to the audit, what was your expectation of the length of time in months for the audit to be completed? (Open-ended and report response in numeric value)

-
- (VOL) Don't know.....98
 - (VOL) Refused.....99

22. Have you ever had a prior experience working with a corporate IRS audit?

- Yes.....1 **CONTINUE WITH Q23**
- No.....2 **SKIP TO QD1**
- (VOL) Don't Know.....98 **SKIP TO QD1**
- (VOL)Refused.....99 **SKIP TO Q23A**

23. How would you compare this audit process to your prior interactions with the IRS? Would you say this audit process was much better, a little better, about the same, a little worse, or much worse than your prior interactions with the IRS?

- Much better.....1
- A little better.....2
- About the same.....3
- A little worse.....4
- Much worse.....5
- (VOL) Don't Know.....98
- (VOL) Refused.....99

23A. (If the audit was A little worse or much worse in Q23), Why do you say the audit process was worse than your prior interactions with the IRS? (Open-ended and report response in numeric value)

-
- (VOL) Don't know.....98
 - (VOL) Refused.....99

PROGRAMMER: NOTE Q1-Q5 BELOW MOVED FROM UP FRONT

INTERVIEWER READ: I would first like to start by asking you a series of questions about several IRS LMSB programs that you may or may not be familiar with. LMSB stands for the Large and Mid-Size Business division of the IRS.

1. What IRS LMSB Issue Management programs have you been introduced to or are aware of? (Probe for as many programs respondent is aware of) [MULTIPLE RESPONSE QUESTION, DO NOT READ LIST]

	Yes	No	DK	Ref
A. The LIFE Process (Limited Issue Focused Examination	1	2	98	99
B. Alternate Dispute Resolution (ADR)	1	2	98	99
C. Fast Track Settlement	1	2	98	99
D. Advanced Pricing Agreement	1	2	98	99
E. Pre-filing Agreement	1	2	98	99

Counter for "yes" in 1a to 1e from 0-5

2. Which of the following IRS LMSB Issue Management programs have you been introduced to or are aware of? (Read only the programs that were coded 2, 3 or 4 in Q1)

	Yes	No	DK	Ref
A. The LIFE Process (Limited Issue Focused Examination	1	2	98	99
B. Alternate Dispute Resolution (ADR)	1	2	98	99
C. Fast Track Settlement	1	2	98	99
D. Advanced Pricing Agreement	1	2	98	99
E. Pre-filing Agreement	1	2	98	99

Counter for "yes" in 2a to 2e from 0-5

(IF COUNTER EQ 0 ON BOTH Q1 AND Q2, SKIP TO Q6)

3. Which of the following IRS LMSB Issue Management programs has your company used? (Read only the programs that were coded 1 in either Q1 or Q2)

	Yes	No	DK	Ref
A. The LIFE Process (Limited Issue Focused Examination	1	2	98	99
B. Alternate Dispute Resolution (ADR)	1	2	98	99
C. Fast Track Settlement	1	2	98	99
D. Advanced Pricing Agreement	1	2	98	99
E. Pre-filing Agreement	1	2	98	99

Counter for "yes" in 3a to 3e

(IF Counter EQ 0 for Q3a-e, SKIP TO Q6)

4. Now I would like to ask you about specific IRS LMSB Issue Management programs that your company has used before. Are you very satisfied, somewhat satisfied, neither satisfied nor dissatisfied, somewhat dissatisfied, or very dissatisfied with **(READ ONLY THE PROGRAMS THAT WERE CODED 1 IN Q3)?**

Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	DK	Ref
1	2	3	4	5	98	99

- A. The LIFE Process (Limited Issue Focused Examination)
- B. Alternate Dispute Resolution (ADR)
- C. **Fast Track Settlement**
- D. Advanced Pricing Agreement
- E. Pre-filing Agreement

IF ONLY ONE PROGRAM IS RATED IN Q.4 SERIES, DO NOT ASK Q.5 . [CATI: AUTO-PUNCH Q.5 WITH THE ONE RATING FROM Q.4 SERIES]

5. Overall, how satisfied or dissatisfied were you with these LMSB Issue Management programs? **(IF NECESSARY, REPEAT SCALE)**

- Very satisfied.....1
- Somewhat satisfied.....2
- Neither satisfied nor dissatisfied.....3
- Somewhat dissatisfied.....4
- Very dissatisfied.....5
- (VOL) Don't know.....98
- (VOL) Refused.....99

Hot Topic Questions

1. (For those customers who were aware of the issue management program Fast Track and did not utilize it)

(For cases with a disposal code other than 01 or 02). If there was a proposed change in your tax liability why didn't you use Fast Track? Was it because: [Check all that apply]

- Fast Track was not offered by the IRS
- Our issue was resolved at group level
- We preferred the standard Appeal procedures
- Other (specify)_____

1a. (If used Fast Track), How satisfied were you with Fast Track in quickly resolving your issues?

Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	NA	DK	Ref
1	2	3	4	5	97	98	99

1b (very or somewhat dissatisfied in Q1a) Why?

[Redacted]

2. (For those customers who were aware of the issue management program LIFE and did not utilize it)

Why didn't you use LIFE? Was it because: [Check all that apply]

- LIFE was not offered by the IRS
- We preferred standard audit procedures
- Other (specify) _____

2a. (If used LIFE), How satisfied were you with LIFE in quickly resolving your issues?

Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	NA	DK	Ref
1	2	3	4	5	97	98	99

2b (If very or somewhat dissatisfied in Q2a) Why?

[Redacted]

3. Were you required to e-file a corporate tax return?

- 1—Yes
- 2—No
- 98—DK
- 99—Ref

3a. (If required to e-file corporate tax return), How satisfied are you with e-file process?

Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	NA	DK	Ref
1	2	3	4	5	97	98	99

3b (If very or somewhat dissatisfied in Q3a) Why?

[Redacted]

4. IRS has been focusing on tax shelters through both traditional enforcement action and volunteer programs. What kind of change in the marketing of tax shelters have you seen within your industry? (Do not read)

- A significant decrease
- Some decrease
- No change
- Some increase

A significant increase
(Do not read) Don't know/unaware
(Do not read) Refused

DEMOGRAPHICS BEGIN HERE:

D1. Who in your company was in charge of handling the audit? Was it the **(READ 1-4)? (NOTE: IF RESPONDENT ANSWERS "ME", ASK FOR THEIR POSITION/TITLE)**

- Corporate Officer.....1
- Tax Manager, Controller or Tax Department.....2
- Professional Outside Representative.....3
- OR, someone else.....4 SPECIFY JOB TITLE: _____
- (VOL) Me.....5 SPECIFY JOB TITLE: _____
- (VOL) A team of people.....6
- Accounting Department.....7
- (VOL) Don't Know.....98
- (VOL) Refused.....99

D2. Who prepared the return? Was it **(READ 1-4)? (NOTE: IF RESPONDENT ANSWERS "ME", ASK FOR THEIR POSITION/TITLE)**

- The Corporate Officer.....1
- The Accounting Manager or Controller.....2
- An outside tax preparer.....3
- OR, someone else.....4 SPECIFY JOB TITLE: _____
- (VOL) Me.....5 SPECIFY JOB TITLE: _____
- (VOL) A team of people.....6
- Accounting Department.....7
- Tax Department.....8
- (VOL) Don't Know.....98
- (VOL) Refused.....99

D3. Did you conclude the audit with **(Read 1-5)?**

- The Auditor.....1
- The Auditor's Supervisor.....2
- Through the Appeals Office.....3
- Through Litigation, OR.....4
- By some other means.....5
- (VOL) Don't Know.....98
- (VOL) Refused.....99

D4. What suggestions would you like to make to the IRS to improve its audit process? **(ENTER VERBATIM RESPONSE)**

No/None.....97

(VOL) Don't Know.....98
(VOL) Refused.....99

Focus Group Recruitment

Focus Group Recruitment

Occasionally, we conduct additional in-depth research in the form of focus groups. Research participants may receive a small monetary incentive to participate depending on the survey. Would you be willing to participate in a focus group? If so, please provide us with your phone number and email address.

1—Yes: Name: _____ Organization: _____
Telephone #: _____ Email: _____

2—No