

**TELEPHONE SOLICITATION SCRIPT - DRAFT**

TELEPHONE NUMBER: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Interviewer: \_\_\_\_\_

Interview Date: \_\_\_\_ / \_\_\_\_ / 2009

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Extract of everyone while filed March filed 2/08-1/09. JIM, GET SAMPLE PULL  
PROCESS GOING.

**SAMPLE READ-IN**  
S0. **COMPANY NAME**  
**ASSET CODE**  
**INDUSTRY**  
**AUDIT INDICATOR**

**CONDITIONAL:**  
**IF SAMPLE READS A CONTACT NAME, THEN GO TO A1**  
**IF SAMPLE READS NO CONTACT NAME THEN SKIP TO A2**

Hello, this is \_\_\_\_\_ with the national research firm of Abt 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	<b>SKIP TO C.1</b>
No longer works here.....2	<b>GO TO A. 2</b>
No such person.....3	<b>GO TO A.2</b>
Not available/bad time.....4	<b>ARRANGE</b>

**CALLBACK**

Refused.....5	<b>SKIP TO B.1</b>
Update phone number.....6	<b>ARRANGE</b>
<b>CALLBACK</b>	
Update respondent name.....7	<b>ARRANGE</b>
<b>CALLBACK</b>	
Update company name.....8	<b>ARRANGE</b>
<b>CALLBACK</b>	
Update phone and name.....9	<b>ARRANGE</b>
<b>CALLBACK</b>	

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

A.2 I need to speak to the CFO or high-level executive in charge of your company's taxes. Can you please connect me to that person or office?

Yes.....1 **SKIP TO C.1**  
 Taxes handled by someone outside the company.....3 **SKIP TO A.3**

Not available/bad time.....4 **ARRANGE**

**CALLBACK**

Refused.....5 **SKIP TO B.1**  
 Update phone number.....6 **ARRANGE**

**CALLBACK**

Update respondent name.....7 **ARRANGE**

**CALLBACK**

Update company name.....8 **ARRANGE**

**CALLBACK**

Update phone and respondent name.....9 **RRANGE**

**CALLBACK**

A.3 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 and  
 phone number.....1 **RECORD DATA/ARRANGE**

**CALLBACK**

Refused.....2 **SKIP TO B.1**

B.1 The IRS has contracted with Abt SRBI to conduct this survey to ensure that the data is confidential. Abt 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 executive at [company] who is most familiar with your company's taxes. Can you please give me 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.2**

B.2 Can you please give me the name or title and the mailing address of the person and office that (probably) handles your company’s taxes? 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**

C.1 Hello, this is \_\_\_\_\_ with the national research firm of Abt SRBI. I am conducting a study for the IRS to gather opinions and attitudes regarding tax planning and corporate tax compliance. Your responses will help the IRS discover ways to improve the level of service they provide to businesses such as yours. The interview is strictly anonymous to the IRS. We are bound by law not to link the answers you give with any information that could be used to identify you. Neither the IRS nor anyone else will know who you are or your individual responses. We do this so that you can be comfortable in telling us what you really think.

*[Interviewer note: If respondent is hesitant, read:]* The survey will take approximately ten minutes to complete and we can schedule it on a day and time that is convenient for you. We need to represent the opinions of business leaders such as yourself so that we can present an accurate picture to the IRS of corporate views on tax planning and compliance issues.

**TACK-UP #1: FREQUENTLY ASKED QUESTIONS****IF RESPONDENT WANTS A NUMBER TO CALL TO VERIFY SURVEY:**

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

**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:**

Internal Revenue Service, Tax Products Coordinating Committee, Room #IR-6406, 1111 Constitution Ave. NW, Washington, DC 20224.

**IF HESITANT, OR ASKS FOR MORE INFORMATION:**

The Internal Revenue Service has asked Abt 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 a list of medium and large corporations that have filed federal taxes in the last year. Although the IRS provided us with the list, Abt 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 Abt 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:**

Abt 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.

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For this survey, you will be asked to providing ratings for 25 statements.

**1. Economic Implications**

First, I'd like you to tell us the impact of the following four items on your company. For each one, please tell me whether the impact on your company is critical, high, moderate, low, or has no impact.

- Critical impact.....5
- High impact.....4
- Moderate impact.....3
- Low impact.....2
- No impact.....1
- [Interviewer, do not read] Don't know/Refused...99*

What impact is the current economic situation having on:

- a) Tax department staff reductions that directly affect your Corporations' ability to manage tax audits?
- b) Accounting and general staff reductions that indirectly affect your Corporations' ability to manage audits?
- c) Increasing pressure for your corporate tax department to seek the most advantageous conditions to reduce the corporation's effective tax rate?
- d) Increasing the need for quick solution to refunds?

What are your suggestions on how the IRS help Corporations weather the current economic conditions?

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**2. Issue Resolution – Domestic Tax Law**

Next, please rate your satisfaction with LMSB's performance on the following seven *domestic* tax law issues. For each item, please tell me whether you are very satisfied, somewhat satisfied, neither satisfied nor dissatisfied, somewhat dissatisfied or very dissatisfied.

- Very satisfied.....5
- Somewhat satisfied.....4
- Neither satisfied nor dissatisfied .....3
- Somewhat dissatisfied.....2
- Very dissatisfied.....1
- [Interviewer, do not read] Don't know/Refused...99*

How satisfied are you that:

- a) LMSB is making it easier for corporations to voluntarily comply with domestic tax law.
- b) The issue resolution process is becoming *faster*.
- c) The issue resolution process is becoming *easier*.
- d) The issue resolution process is becoming more *equitable*.
- e) Taxpayer perspectives are being incorporated into LMSB audits/processes to improve domestic tax law service.
- f) LMSB is working with taxpayers to find innovative and creative ways to complete the examination in less time with fewer burdens.
- g) LMSB enforcement action improves voluntary compliance.
- h) LMSB is providing taxpayers with timely guidance and outreach.
- i) The working relationship between LMSB and corporations is becoming more transparent.

**Issue Resolution – International Tax Law**

3. Do you conduct business internationally?

- Yes.....1
- No.....2
- [Interviewer note: Do not read] Don't know/Refused.....3

Now, please rate your level of satisfaction with the following ten *international tax* law items, using the same scale from very satisfied to very dissatisfied [Interviewer note: please repeat full scale if needed].

4. How satisfied are you that:

- a) LMSB is making it easier for corporations to voluntarily comply with International tax law.
- b) The issue resolution process is becoming *faster*.
- c) The issue resolution process is becoming *easier*.
- d) The issue resolution process is becoming more *equitable*.
- e) Taxpayer perspectives are being incorporated into LMSB audits/processes to improve international tax law service.
- f) LMSB is working with taxpayers to find innovative and creative ways to complete the examination in less time with fewer burdens.
- g) LMSB enforcement action improves voluntary compliance.
- h) LMSB is providing taxpayers with timely guidance and outreach.
- i) The working relationship between LMSB and corporations is becoming more transparent.
- j) Transfer pricing helps your corporation move around your tax obligations to the nation with the lowest taxes.

5. [Programming: If very or somewhat satisfied in Q4a, ask:] How likely do you think this transfer pricing trend to move tax obligations to the nation with the lowest taxes will continue? Would you say?

- Very likely.....5

- Somewhat likely.....4
- Neutral.....3
- Somewhat unlikely.....2
- Very unlikely.....1

**4. Tiered Issues**

The next few questions are about tiered issues. Tiered issues are existing and emerging compliance issues that are classified into three tiers. [Interviewer note: If respondent needs more information, say: Tier 1 issues are those of high strategic important, Tier 2 issues are issues involving potential high noncompliance and/or significant compliance risk, and Tier 3 issues are issues of industry importance.]

4a. Are you aware of the tiered issue system that LMSB is now using?

- Yes.....1
- No.....2 *[Skip to Q5]*
- [Interviewer note: Do not read]* Don't know/Refused.....3

4b. Have you encountered tiered issues within your past examination?  
(Split analysis by yes/no)

- Yes.....1
- No.....2
- [Interviewer note: Do not read]* Don't know/Refused.....3

Please rate your level of satisfaction with the following five tiered issue items. Again, the scale is very satisfied, somewhat satisfied, neither satisfied nor dissatisfied, somewhat dissatisfied, or very dissatisfied.

How satisfied are you that:

- a) The tiered issue system provides consistent resolution of these issues with the IRS.
- b) The tiered issue system shortens the audit cycle, or the time span between opening conference and final resolution.
- c) The tiered issue system helps IRS devote resources to non-compliant taxpayers.
- d) The tiered issue system provides greater oversight and accountability for important issues.
- e) Issues are appropriately classified as Tier 1, 2 and 3.

What suggestions or comments do you have concerning the Tiering process?

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**5. Technology**

For this final set of rating questions, please rate your level of satisfaction to the following four technology items. As with the previous questions, please use the same scale from very satisfied to very dissatisfied *[Interviewer note: please repeat full scale if needed]*.

How satisfied are you that:

- a) Technology is making it easier for Corporations to comply with tax laws.
- b) LMSB’s use of technology is improving its efficiency of tax administration.
- c) Technology is increasing *Corporations’* ability to address the complexities of globalization.
- d) Technology is increasing *LMSB’s* ability to address complexities of globalization.

**Demographics**

We’re near the end of the survey and I have a few questions for classification purposes.

**ANY OTHER USEFUL RESPONDENT DEMOGRAPHICS? INCLUDE SELECT VARIABLES NOT AVAILABLE IN SAMPLE.**

6. What is your job title?

- CEO.....1
- CFO.....2
- .....
- Other (specify)\_\_\_\_\_

7. How long have you worked for your current company? *[Interviewer: Enter number of years]*

- 0      Less than 1 year
- \_\_\_\_\_ years
- [Interviewer, do not read] Don’t know/Refused.....99*

8. Has your organization been audited by the IRS since 2005?

- Yes.....1
- No.....2
- [Interviewer note: Do not read] Don’t know/Refused.....3*

**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

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 1545-1432. 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, Washington, DC 20224.