

Attachment A – Draft Questionnaire

LMSB Compliance Assurance Process (CAP) 2009 CUSTOMER SATISFACTION SURVEY

Intro Text – First Web Screen

As part of its continuing effort to improve the CAP audit process, the IRS is conducting ongoing research to understand customer satisfaction with the audit. The voluntary survey takes about 10 minutes to complete. Your individual responses will be kept completely anonymous, and the results will be presented to LMSB only in aggregate form. If you have any questions about this survey, please e-mail the survey coordinator at <mailto:kdipietro@traintech.com>.

Our contract with IRS-LMSB authorizes us to collect taxpayer specific information. Therefore responding to the survey is not an unauthorized disclosure of taxpayer information. Prior to taking the survey, if you would like to verify the authenticity of the survey request, you may contact Jim Morton, LMSB Program Analyst by phone (404-338-7127) or by email (jim.morton@irs.gov).

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

A. Is this your first year participating in the CAP progress?

- 1—Yes
- 2—No

B. Have you filed a return in the CAP process?

- 1—Yes
- 2—No

C. (Only ask if No to A) Please complete the following questions as it relates to your experience with CAP during the last 12 months.

CAP Process

1. Please rate your satisfaction with the following aspects of your CAP process; if some items do not apply, please select N/A.

<i>Item</i>	Very Dissatisfied 1	Somewhat Dissatisfied 2	Neither Dissatisfied nor Satisfied 3	Somewhat Satisfied 4	Very Satisfied 5	Not Applicable 9
1. CAP Preparation						
a. Appropriate level of						

<i>Item</i>	Very Dissatisfied 1	Somewhat Dissatisfied 2	Neither Dissatisfied nor Satisfied 3	Somewhat Satisfied 4	Very Satisfied 5	Not Applicable 9
training/orientation into the CAP program provided by IRS						
b. The level of mutual understanding between you and the IRS obtained at the opening conference						
c. Your level of involvement in the CAP planning process						
d. The responsiveness of the audit team to your suggestions in planning for the CAP process						
e. Overall Satisfaction with Opening Conference						
2. CAP Features						
a. Degree of tax certainty obtained						
b. IRS ability to handle issues in real-time						
c. Reduction of burden in your organization's <i>personnel time</i> compared to customary return audit						
d. Reduction of burden in <i>administrative costs</i> compared to customary return audit						
e. Discussing open issues with agents or with National Office						
f. Overall satisfaction with CAP features						
3. Issue Identification						
a. The threshold for material effect						
b. IRS process for requesting information through Information Document Requests						
c. Clarity of information requested from information document requests						
d. Your involvement in						

<i>Item</i>	Very Dissatisfied 1	Somewhat Dissatisfied 2	Neither Dissatisfied nor Satisfied 3	Somewhat Satisfied 4	Very Satisfied 5	Not Applicable 9
deciding the appropriate information necessary						
e. Length of time to resolve significant issues						
f. Adequacy of IRS staffing dedicated to CAP audit						
g. Responsiveness of IRS team overall						
h. Overall satisfaction with Issue Identification						
4. (Programming: Skip Section 4 if No to QB – have not filed a return) Issue Resolution – <i>Please respond to the questions in this section relating to the CAP year with the most recently filed return</i>						
a. Resolution of significant issues prior to filing return						
b. Resolution of significant issues after filing return						
c. Efficiency of Appeals process (if applicable)						
d. Assistance from Counsel						
e. Appropriateness of questions raised by IRS in post filing review						
f. Overall satisfaction with Issue Resolution						
5. Account Coordinator						
a. Knowledge of tax law						
b. Knowledge of your industry						
c. Knowledge of your company						
d. Responsiveness to your questions/concerns						
e. Ability to facilitate communication between IRS personnel and your staff						

<i>Item</i>	Very Dissatisfied 1	Somewhat Dissatisfied 2	Neither Dissatisfied nor Satisfied 3	Somewhat Satisfied 4	Very Satisfied 5	Not Applicable 9
f. Ability of the Account Coordinator to resolve your case without needing further approval						
f. Overall satisfaction with Account Coordinator (knowledge, responsiveness, etc)						
6. Team Manager						
a. Knowledge of tax law						
b. Knowledge of your industry						
c. Knowledge of your company						
d. Responsiveness to your questions/concerns						
e. Ability to facilitate communication between IRS personnel and your staff						
f. Overall satisfaction with Team Manager (knowledge, responsiveness, etc)						
7. Specialists						
a. Knowledge of tax law						
b. Knowledge of your industry						
c. Knowledge of your company						
d. Responsiveness to your questions/concerns						
Specialists' understanding/knowledge of CAP program".						
e. Ability to effectively communicate with your staff						
f. Overall satisfaction with specialists (knowledge, responsiveness, etc)						
8. (Programming: Skip Section 4 if No to QB – have not filed a return) Proposed Adjustments <i>Please respond to the</i>						

<i>Item</i>	Very Dissatisfied 1	Somewhat Dissatisfied 2	Neither Dissatisfied nor Satisfied 3	Somewhat Satisfied 4	Very Satisfied 5	Not Applicable 9
<i>questions in this section relating to the CAP year with the most recently filed return</i>						
a. Timeliness of the final notification of proposed adjustments						
b. Clarity of explanations provided for adjustments made to tax liability						
c. Overall satisfaction with proposed adjustment process						

2. Considering all the aspects discussed in the survey, but excluding the outcome of the CAP review, please rate your **overall satisfaction with the CAP process**. Are you:

- 1 Very dissatisfied
- 2 Somewhat dissatisfied
- 3 Neither dissatisfied nor satisfied
- 4 Somewhat satisfied
- 5 Very satisfied

2a. (IF CODE 1, 2, OR 3 in Q2) Why are you dissatisfied overall with the process? Please be specific. For example, dissatisfaction with process and/or audit team, or something else?)

To what degree has CAP in fact increased tax certainty for your corporation?

- A lot
- Somewhat
- Little
- Not at all

Please indicate your level of agreement with the following statements concerning tax certainty for your most recent CAP tax year.

Strongly agree, Somewhat agree, neither agree nor disagree, somewhat disagree, strongly disagree

- a. Tax certainty has resulted in less overall time spent on audits compared to customary audits
- b. Tax certainty has resulted in reduced staff burden compared to customary audits
- c. Tax certainty has resulted in reduced administrative costs compared to customary audits
- d. OTHERS???

How has your perception of materiality improved with CAP?

Improved a lot

Improved somewhat

Improved a little

Not improved at all

4. PCG: Perhaps a question on tiered issues?

3. How likely are you to recommend CAP to another organization? Are you:

- 1 Not at all likely
- 2 Not very likely
- 3 Neither likely nor unlikely
- 4 Somewhat likely
- 5 Very likely

4. What changes or improvements would you like to see made in the CAP program? Please consider anything related to training, opening conference, the CAP process, IDRs, the Account Coordinator, Team Manager, Specialists, tax return filing process, or any other improvement areas.

Demographic Questions

The final question will allow us to group the data for analysis purposes.

5. For which audit year did your organization first begin to participate in CAP? (Select one only)

- 1 2005
- 2 2006
- 3 2007
- 4 2008

Thank you for your participation!

Attachment B – Pre Note

Message #1 – Invitation message sent by Contractor to survey sample

FROM: Robert Trujillo
Director, Performance Management, Quality Assurance & Audit Assistance

SUBJECT: Revenue Agent Perspective Study

I am requesting your assistance on an important study concerning your experience with the CAP (Compliance Assurance Process) program. As a part of our balanced measures of performance in the area of customer satisfaction, we regularly survey taxpayers about their interactions with us. Getting reliable customer feedback is essential, and helps us understand their issues and provide better service.

This is an ongoing study. The prior survey results stressed (UPDATE)

You will receive an invitation to the survey from our contract vendor, Pacific Consulting Group in conjunction with Training Technologies Inc. This survey will request information concerning your interactions with the IRS during your most recent CAP audit process. Our contract with our vendor authorizes them to collect taxpayer specific information; therefore, responding to the survey is not an unauthorized disclosure of taxpayer information. Prior to taking the survey, if you would like to verify the authenticity of the survey request, you may contact Jim Morton, LMSB Program Analyst by phone (404-338-7127) or by email (jim.morton@irs.gov).

A survey-specific login and password required to access this survey is shown below: The web link to the survey will be sent in a separate email from Pacific Consulting Group in conjunction with Training Technologies. This is designed to further protect the security of the survey. Please do not share or forward this information.

Login ID: XXXXXX (TTI, AUTOFILL)
Password: XXXXXXXXXX (TTI, AUTOFILL)

This survey, like our customer satisfaction surveys, is being conducted by an outside firm to help ensure privacy. Your individual responses will be aggregated with those of other employees; our survey administrator will provide us with summary findings only. I also want to emphasize that your participation is voluntary, but will be very much appreciated.

Attachment C – Survey Solicitation

Note that the FROM and SUBJECT lines will appear in the email fields, not in the body of the email.

FROM: Pete Webb, Pacific Consulting Group

SUBJECT: IRS LMSB CAP Survey

Dear [Name – TTI, AUTOFILL],

Last week we sent you an e-mail memorandum from Robert Trujillo seeking your personal assistance on an important study to seek your perspective on CAP. This is an opportunity for you to voice your opinion about CAP and help LMSB improve the CAP process.

In conjunction with Training Technologies, Inc., we are authorized by the IRS to conduct this important research and to collect taxpayer specific information. Therefore, responding to the survey is not an unauthorized disclosure of taxpayer information. Prior to taking the survey, if you would like to verify the authenticity of the survey request, you may contact Jim Morton, LMSB Program Analyst by phone (404-338-7127) or by email (jim.morton@irs.gov).

The voluntary survey takes about 10 minutes to complete. Your individual responses will be kept completely anonymous, and the results will be presented to LMSB only in aggregate form.

Please support the LMSB's effort by completing the LMSB CAP Survey using the following login ID and password to access the survey.

*Login ID: XXXXXX (TTI, AUTOFILL)
Password: XXXXXXXXX (TTI, AUTOFILL)*

If you have any difficulty opening the survey link or completing the survey, please e-mail the survey coordinator at bdalton@traintech.com

Thank you in advance for taking the time to complete the survey.

Sincerely,

Pete Webb, Project Director, Pacific Consulting Group

Attachment D – Survey Reminder

FIRST FOLLOW-UP E-MAIL FOR LMSB CAP SURVEY

FROM: IRS LMSB CAP Survey Coordinator

SUBJECT: IRS LMSB NEEDS YOUR HELP

Dear [Name],

Last week we sent you an e-mail seeking your assistance on an important study to collect your perspective on LMSB CAP program. Your participation is essential to help LMSB improve the CAP process.

We are authorized by the IRS to conduct this important research and to collect taxpayer specific information. Therefore, responding to the survey is not an unauthorized disclosure of taxpayer information. Prior to taking the survey, if you would like to verify the authenticity of the survey request, you may contact Jim Morton, LMSB Program Analyst by phone (404-338-7127) or by email (jim.morton@irs.gov).

The survey is strictly voluntary. However, your participation will be greatly appreciated. The survey takes about 10 minutes to complete. Your individual responses will be kept completely anonymous, and the results will be presented to LMSB only in aggregate form.

Please help LMSB's effort to improve the CAP program by completing the [LMSB CAP Survey](#) using the following login ID and password to access the survey.

*Login ID: XXXXXX
Password: XXXXXXXXXX*

If you have any difficulty opening the survey link or completing the survey, please e-mail the survey coordinator at bdalton@traintech.com

Thank you in advance for taking the time to complete the survey.

Sincerely,

LMSB CAP Survey Coordinator