

AMERICAN CUSTOMER SATISFACTION INDEX**IRS Large & Mid-size Business Division (LMSB)
Department of Treasury**

Hello, I'm _____ with Market Strategies, a market research firm, calling on behalf of CFI Group. We would like to ask you about your experiences with the services you received from the Internal Revenue Service. The purpose of the research is to help the IRS improve its services to businesses like yours. Your name will be confidential, and I will ask you only about products and services you have recently purchased and used. Your participation is voluntary and poses no foreseeable risk to you. You may stop at any time or skip any question you do not wish to answer. Your opinions are important because you have been chosen randomly to represent consumers across the United States and your responses will be added to a growing IRS database of evaluations of customer satisfaction to improve the products and services provided to you, the consumer. This interview will take 8-10 minutes and is authorized by Office of Management and Budget Control No. 1505-0191.

QA. May I speak to the person, or one of the persons, who has the most interaction with the IRS concerning the filing of your IRS corporate income tax return?

- 1 Yes, person available
- 2 Yes, but not available now (Schedule callback)
- 3 No, you cannot speak to the person
- 4 Do not interact with the IRS
- DK
- REF

{IF QA=3-4 OR DK OR REF, GO TO TERMINATE SCREEN; OTHERWISE CONTINUE}

(If person is available, reread intro if necessary and go to intro before Q1. If person is not available, schedule callback)

QX. Contact name

[RECORD CONTACT NAME]
[RECORD PHONE NUMBER]

PROG. NOTE: TERMINATE SCREEN

Those are all of the questions I have for you. Thank you for your interest in this project.

Now, I am going to ask you some questions about the IRS process for filing your 2006 IRS corporate income tax return...

Q1. Before your most recent interaction with the IRS, you probably knew something about the IRS tax filing process for large and mid-size businesses. Now think back and remember your expectations of the overall quality of the IRS tax filing process. Please give me a rating on a 10 point scale on which "1" means your expectations were "not very high" and "10" means your expectations were "very high."

How would you rate your expectations of the **overall quality** of the IRS tax filing process for large and mid-size corporations?

[RECORD NUMBER 1-10]

DK
REF

Now, let's think about getting information to file your IRS corporate income tax return...

Q2. How difficult or easy was it to obtain information needed to file your tax return from the IRS website, www.irs.gov? Again, using a 10-point scale on which "1" now means "very difficult" and "10" means "very easy", how difficult or easy was it to get information?

[RECORD NUMBER 1-10]

11 Did not use IRS website
DK
REF

Q3. How knowledgeable were you about the requirements for filing the Schedule M-3? Using a 10-point scale on which "1" means "not at all knowledgeable" and "10" means "very knowledgeable," how knowledgeable were you about the requirements?

[RECORD NUMBER 1-10]

DK
REF

Q4. How clear and precise were the instructions on how to file the Schedule M-3? Using a 10-point scale on which "1" means "not very clear and precise" and "10" means "very clear and precise, how clear and precise were the instructions?

[RECORD NUMBER 1-10]

DK
REF

And next, try to recall your experiences in preparing and filing the IRS corporate tax form for large and mid-size businesses ...

Q5. How difficult or easy was the process of filing your IRS corporate income tax return? Using a 10-point scale on which "1" means "very difficult" and "10" means "very easy," how difficult or easy was the filing process?

[RECORD NUMBER 1-10]

DK
REF

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- Q6. Now think about the cost to file your IRS corporate income tax return—the cost in time or money or both. On a 10-point scale on which “1” means “the cost in time and/or money is very high” and “10” means, “the cost in time and/or money is very low,” give me your rating of the cost in time and/or money to file your IRS corporate income tax return.

[RECORD NUMBER 1-10]
DK
REF

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- Q7. Please consider all your experiences in the past two years with the Internal Revenue Service process for filing a corporate income tax return. Using a 10-point scale on which “1” means “not very high” and “10” means “very high,” how would you rate the **overall quality** of the IRS process for filing a corporate tax return?

[RECORD NUMBER 1-10]
DK
REF

Satisfaction includes many things. Let's move on and talk about your overall satisfaction with the IRS process for filing your corporate income tax return.

- Q8. First, please consider all your experiences to date with the IRS process for filing your corporate income tax return. Using a 10-point scale on which “1” means “very dissatisfied” and “10” means “very satisfied,” how **satisfied** are you with the IRS process?

[RECORD NUMBER 1-10]
DK
REF

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- Q9. Considering all of your expectations, to what extent has the IRS process for filing your corporate income tax return fallen short of or exceeded your expectations? Using a 10 point scale on which "1" now means "falls short of your expectations" and "10" means "exceeds your expectations," to what extent has the IRS process for filing your corporate income tax return fallen short of or exceeded your expectations?

[RECORD NUMBER 1-10]
DK
REF

Q10. Forget the current IRS process for filing your corporate income tax return for a moment. Now, I want you to imagine an **ideal** process for filing your corporate income taxes. (PAUSE) How well do you think the IRS process compares with that ideal process? Please use a 10-point scale on which "1" means "not very close to the ideal," and "10" means "very close to the ideal."

[RECORD NUMBER 1-10]
 DK
 REF

Next, I want you to think about any communication you may have had with the IRS over the past two years regarding complaints about your corporate taxes for your large or mid-size business.

Q11. Do you know who to contact and how to contact them when you have a complaint or problem?

1 Yes
 2 No
 DK
 REF

Q12. In the past two years have you raised concerns or issues regarding your large or mid-size corporate account?

1 Yes
 2 No
 DK
 REF

{IF Q12 = 1, ASK Q12A-Q12B, OTHERWISE GO TO Q13}

Q12A. How well, or poorly, was your most recent issue handled? Using a 10-point scale on which "1" means "handled very poorly" and "10" means "handled very well," how would you rate the handling of your most recent complaint?

[RECORD NUMBER 1-10]
 DK
 REF

Q12B. How difficult or easy was it to contact someone regarding your problem? Using a 10-point scale on which "1" means "very difficult" and "10" means "very easy," how difficult or easy was it to contact someone?

[RECORD NUMBER 1-10]

DK

REF

Q13. In regards to resolving account related issues, for example, missing payments, inappropriate penalty assessment, etc., how well or poorly were the issues handled? Using a 10-point scale on which "1" means "extremely poorly" and "10" means "extremely well," how were your problems handled?

[RECORD NUMBER 1-10]

DK

REF

Q14. How confident are you that the IRS will do a good job in the future administering the tax process for large and mid-size business filers? Please use a 10 point scale on which "1" means "not at all confident" and "10 means "very confident."

[RECORD NUMBER 1-10]

DK

REF

Q15. How willing are you to rely on the IRS to provide guidance and administer the tax process for large and mid-size business filers? Please use a 10-point scale on which "1" means "not at all willing" and "10" means "very willing."

[RECORD NUMBER 1-10]

DK

REF

Now think about the fairness of the IRS's administration of the tax law and audits regarding large or mid-size corporate taxpayers.

Q16. How confident are you that the tax law is being applied equally to all large and mid-size corporate taxpayers? Please use a 10-point scale, on which "1" means "not at all confident" and "10" means "very confident."

[RECORD NUMBER 1-10]

DK

REF

Q17. How confident are you that those large and mid-size corporations that cheat on their tax returns are more likely to be selected for audit? Please use a 10-point scale, on which "1" means "not at all confident" and "10" means "very confident."

[RECORD NUMBER 1-10]

DK

REF

Next, think about compliance with the tax law regarding large or mid-size corporate taxpayers.

Q18. How confident are you that enforcement through audit is the most effective method to ensure compliance with the tax law? Please use a 10-point scale, on which "1" means "not at all confident" and "10" means "very confident."

[RECORD NUMBER 1-10]

DK

REF

Q19. How confident are you that easing administrative burdens on corporate filers, such as streamlined tax forms, record-keeping agreements, use of statistical sampling, etc. will make it easier to comply with tax laws and improve voluntary compliance? Please use a 10-point scale, on which "1" means "not at all confident" and "10" means "very confident."

[RECORD NUMBER 1-10]

DK

REF

Q20. How confident are you that simplifying the tax laws is the best way to enhance voluntary compliance? Please use a 10-point scale, on which "1" means "not at all confident" and "10" means "very confident."

[RECORD NUMBER 1-10]

DK

REF

Q21. Taking into consideration the requirements in the Sarbanes-Oxley (sar-BAINS) Act of 2002, would you be interested in a process that would allow you to resolve the tax treatment of a tax issue prior to filing your return?

1 Yes

2 No

DK
REF

Q22. Do you have suggestions for improving the current filing process or comments you would like to make about the process?

1 Yes
2 No
REF

{IF Q22 = 1 ASK Q22A; OTHERWISE GO TO INTRO BEFORE IRS1}

Q22A. What are your comments or suggestions? (*ASK AS OPEN END; PROBE FOR SPECIFIC MENTIONS*)

[OPEN END]

Now, we need to ask a few demographic questions about your company.

IRS1. Who in your company completed the corporate tax return? (*ACCEPT UP TO TWO MENTIONS; PROMPT IF NECESSARY*)

1 Corporate officer
2 Accounting manager or controller
3 External professional tax accounting firm
4 A team of people
5 Tax analyst/Tax manager
6 Other person
DK
REF

IRS2. Of which industry within LMSB, are you are a part? (*READ CODES 1-5*)

(*IF RESPONDENT IS UNSURE, ASK WHICH INDUSTRY TITLE BEST IDENTIFIES THE RESPONDENT'S BUSINESS*)

1 Financial Services
2 Retailers, Food & Pharmaceuticals & Healthcare
3 Natural Resources & Construction
4 Communications, Technology & Media
5 Heavy Manufacturing & Transportation
6 Other
DK
REF

IRS3. Was the corporate income tax form filed by paper form sent via mail or transmitted electronically?

- 1 Paper form
 - 2 Transmitted electronically
 - DK
 - REF
-

IRS4. Do you have international operations?

- 1 Yes
 - 2 No
 - REF
-

IRS5. Are you a publicly held corporation?

- 1 Yes
 - 2 No
 - REF
-

PROG. NOTE: THANK AND TERMINATE

You have completed the survey. Thank you for your time and opinions. Good-bye.