

Attachments:

Pre-notification Letter – Face-To-Face Examination

<Taxpayer>
<Address1>
<Address2>
<City>, <ST> <Zipcode>

Dear <Taxpayer>:

You recently took part in an Internal Revenue Service research study that will help the IRS determine the level of voluntary reporting compliance among this country's taxpayers. Thank you very much for your cooperation in this study. The IRS will use the information from the study to better allocate its examination resources toward noncompliant taxpayers, improve publications and taxpayer education efforts, and perhaps adjust regulations to enable taxpayers to meet their tax obligations in a less burdensome manner. I am writing to ask you to help in one more way. I would like to get feedback from taxpayers like you who have gone through a face-to-face examination as part of this research study.

In a few days, you will receive a questionnaire asking your opinions about the audit with the IRS. Please direct it to the person who had the most contact with the IRS on this matter. The questionnaire should take less than 10 minutes to complete. Your answers will be combined with others to give us an evaluation on customer satisfaction with IRS research studies.

To keep all replies anonymous, we have asked an independent research company to administer the survey. The Survey Processing Center's employees will process the questionnaires and report only statistical totals to us.

Information from the study that you participated in will assist the IRS in its efforts to ensure all taxpayers fairly and fully meet their tax responsibilities. At the same time, we are committed to improving the IRS' service to the public. Please help me in this effort by completing and returning the questionnaire as soon as possible.

Sincerely yours,

Rosemary D. Marcuss
Director, Research, Analysis and Statistics

Pre-notification Letter – Correspondence Examination

<Taxpayer>
<Address1>
<Address2>
<City>, <ST> <Zipcode>

Dear <Taxpayer>:

You recently took part in an Internal Revenue Service research study that will help the IRS determine the level of voluntary reporting compliance among this country's taxpayers. Thank you very much for your cooperation in this study. The IRS will use the information from the study to better allocate its examination resources toward noncompliant taxpayers, improve publications and taxpayer education efforts, and perhaps adjust regulations to enable taxpayers to meet their tax obligations in a less burdensome manner. I am writing to ask you to help in one more way. I would like to get feedback from taxpayers like you who have gone through a correspondence examination as part of this research study.

In a few days, you will receive a questionnaire asking your opinions about the audit with the IRS. Please direct it to the person who had the most contact with the IRS on this matter. The questionnaire should take less than 5 minutes to complete. Your answers will be combined with others to give us an evaluation on customer satisfaction with IRS research studies.

To keep all replies anonymous, we have asked an independent research company to administer the survey. The Survey Processing Center's employees will process the questionnaires and report only statistical totals to us.

Information from the study that you participated in will assist the IRS in its efforts to ensure all taxpayers fairly and fully meet their tax responsibilities. At the same time, we are committed to improving the IRS' service to the public. Please help me in this effort by completing and returning the questionnaire as soon as possible.

Sincerely yours,

Rosemary D. Marcuss
Director, Research, Analysis and Statistics

Survey Wave 1 Cover Letter

SURVEY PROCESSING CENTER

PO Box xxx
Any town, XXXXXUSA

<DATE>

TAXPAYER NAME
TAXPAYER ADDRESS
TAXPAYER CITY, STATE ZIP

Dear TAXPAYER NAME:

A few days ago you received a letter from Mark Mazur, Director, Research, Analysis and Statistics, asking for your help with an important research project.

We are administering a nationwide survey among people who have had contact with the Internal Revenue Service (IRS) during the implementation of its National Research Program study. We want to know your opinions about the IRS Audit process during this research effort. Your responses are critical to the accuracy of this research.

We are sending questionnaires to a random sample of taxpayers who have gone through an NRP examination of a recent tax return. All responses are anonymous, and your participation is voluntary. We will group your responses with others, so that no individual reply can be traced back to any one person.

The questionnaire is quite brief and should take only a few minutes to complete. Please use the postage-paid reply envelope to return your completed questionnaire. If you have any questions or concerns, please feel free to call the Survey Helpline at x-xxx-xxx-xxxx.

The IRS is committed to improving its performance and service to the American public. A first step in this process is to gather reliable information from those who have had contact with IRS services and employees. Your honest opinions will help bring about this improvement.

Sincerely,

Project Director

Survey Wave 2 Cover Letter

SURVEY PROCESSING CENTER

PO Box xxx
Any town, XXXXXUSA

<DATE>

TAXPAYER NAME
TAXPAYER ADDRESS
TAXPAYER CITY, STATE ZIP

Dear TAXPAYER NAME:

A few days ago you received a survey asking for your help with an important research project. If you have already completed the survey, thank you. If you have not already done so, please take a few minutes to fill in your responses.

We are administering a nationwide survey among people who have had contact with the Internal Revenue Service (IRS) during the implementation of its National Research Program study. We want to know your opinions about the IRS Audit process during this research effort. Your responses are critical to the accuracy of this research.

We are sending questionnaires to a random sample of taxpayers who have gone through an NRP examination of a recent tax return. All responses are anonymous, and your participation is voluntary. We will group your responses with others, so that no individual reply can be traced back to any one person.

The questionnaire is quite brief and should take only a few minutes to complete. Please use the postage-paid reply envelope to return your completed questionnaire. If you have any questions or concerns, please feel free to call the Survey Helpline at x-xxx-xxx-xxxx

The IRS is committed to improving its performance and service to the American public. A first step in this process is to gather reliable information from those who have had contact with IRS services and employees. Your honest opinions will help bring about this improvement.

Sincerely,

Project Director

Survey Reminder Postcard

<FRONT OF POSTCARD>

Survey Processing Center
Post Office Box XXX
Any Town, USA XXXXX

FIRST CLASS MAIL
PERMIT NO. x-xx

TAXPAYER NAME
TAXPAYER ADDRESS
TAXPAYER CITY, STATE ZIP

<BACKSIDE OF POSTCARD>

DO WE HAVE YOUR INPUT YET?

Recently, you received a questionnaire asking your opinions about the service you received from the IRS during your National Research Program examination. If you have already completed and returned the questionnaire, please accept our sincere thanks. If not, please take a few minutes to complete it and return it today. We want to be sure we have your opinions and suggestions.

If you did not receive the questionnaire, or it got misplaced, please call us at x-xxx-xxx-xxxx

Project Director

Customer Satisfaction Survey – Face-to-Face Examination

OMD # 1545-1432

NATIONAL RESEARCH PROGRAM
CUSTOMER SATISFACTION SURVEY
FACE-TO-FACE EXAM

The recent income tax examination of your 2007 tax return was part of an IRS research study to measure how accurately taxpayers report their tax liability. Information from this study will assist the IRS in its efforts to ensure all taxpayers fairly and fully meet their tax responsibilities. We thank you for your participation. While gathering this data is of great importance to the IRS, so is our commitment to improving service to the public. You can help in this important mission by taking some time to answer the questions below. This voluntary survey takes about ten minutes to complete. When completing this survey, please mark your responses with an 'x' inside the appropriate box using a blue or black pen like this example . Your responses will be kept completely private. If you have any questions about this survey, you may call The Survey Processing Center at x-xxx-xxx-xxxx

1. The questions that follow ask your opinion regarding how the IRS handled your most recent examination. For each question, regardless of whether you agree or disagree with the final outcome, please indicate your opinion by choosing a number from 1 to 5, where 1 means "Very Dissatisfied" and 5 means "Very Satisfied."

- a. Explanation of why you were being examined.
- b. Explanation of the exam process.
- c. Ease of understanding the notice regarding your initial appointment. ..
- d. Time given you to provide requested information to the IRS.
- e. Time the IRS took to respond to you.
- f. Time flexibility of auditor in scheduling meetings.
- g. Reasonableness of the information you were asked to provide.
- h. Explanation of why records were required after initial appointment.
- i. Business knowledge of your auditor.
- j. Tax knowledge of your auditor.

- k. Courtesy of your auditor.
- l. Consideration given to the information you submitted.
- m. Length of the exam process from start to finish.
- n. Amount of time you had to spend on the examination.
- o. Understanding that you have payment options.
- p. Explanation of why adjustments were made.
- q. Fairness of treatment by the IRS.

2. Regardless of whether you agree or disagree with the final outcome, how would you rate your overall satisfaction with the way your examination was handled?

Please continue on back.

3. Approximately how much money did you spend on this examination from the time you received the notification letter to the conclusion of the examination (for example, if you paid an accountant to help you during the audit, or you had to pay to make photocopies of documents to provide the IRS, etc.)? Do not include tax adjustments which resulted from the examination.
 _____ (in dollars)

4. Approximately how much time did you spend on this examination from the time you received the notification letter to the conclusion of the examination?
 _____ (in hours)

- 5. Are you**
- The taxpayer
 - A tax professional who represented the taxpayer
 - Someone else who represented the taxpayer

If you have been unable to resolve any specific problems with your tax matter through the normal IRS channels, or now face a significant hardship due to the application of the tax law, we encourage you to contact the National Taxpayer Advocate Helpline at 1-877-777-4778.

6. Use this space for comments, or suggestions for Improvement.

PAPERWORK REDUCTION ACT NOTICE

The Paperwork Reduction Act requires IRS to display an OMB Control Number on all approved information requests. About 10 minutes will be needed to complete this voluntary questionnaire. If you have comments about the time estimate, or suggestions for simplifying the form, please write to the Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Avenue, NW, Washington, DC 20114

Thank you for completing the survey.

Please return the questionnaire by mail, using the enclosed business return envelope.

Customer Satisfaction Survey – Correspondence Examination

OMB # 1545-1432

NATIONAL RESEARCH PROGRAM
CUSTOMER SATISFACTION SURVEY
CORRESPONDENCE EXAM

The recent income tax examination of your 2007 tax return was part of an IRS research study to measure how accurately taxpayers report their tax liability. Information from this study will assist the IRS in its efforts to ensure all taxpayers fairly and fully meet their tax responsibilities. We thank you for your participation. While gathering this data is of great importance to the IRS, so is our commitment to improving service to the public. You can help in this important mission by taking some time to answer the questions below. This voluntary survey takes about five minutes to complete. When completing this survey, please mark your responses with an 'x' inside the appropriate box using a blue or black pen like this example . Your responses will be kept completely private. If you have any questions about this survey, you may call The Survey Processing Center at 1-x-xxx-xxx-xxxx

1. The questions that follow ask your opinion regarding how the IRS handled your most recent correspondence examination. For each question, regardless of whether you agree or disagree with the final outcome, please indicate your opinion by choosing a number from 1 to 5, where 1 means "Very Dissatisfied" and 5 means "Very Satisfied."

- a. Explanation of why you were being examined.
- b. Ease of understanding the initial notice.
- c. Explanation of records required.
- d. Reasonableness of the information you were asked to provide.
- e. Time given you to respond to the IRS.
- f. Time the IRS took to respond to you.
- g. Length of time to get through to an IRS representative by phone.
- h. Ease of getting through to the right person.

- i. Courtesy of IRS employees.
- j. Tax knowledge of IRS employees.
- k. Business knowledge of IRS employees.
- l. Employees showing the right attitude.
- m. Consideration given to the information you submitted.
- n. Providing you with consistent information about your case.
- o. Length of the correspondence examination process, from start to finish.
- p. Amount of time you had to spend on this correspondence examination.
- q. Explanation of why adjustments were made.
- r. Fairness of treatment by the IRS.

2. Regardless of whether you agree or disagree with the final outcome, how would you rate your overall satisfaction with the way your correspondence examination was handled?

Please continue on back.

3. Approximately how much money did you spend on this examination from the time you received the notification letter to the conclusion of the examination (for example, if you paid an accountant to help you during the audit, or you had to pay to make photocopies of documents to provide the IRS, etc.)? Do not include any tax adjustment which resulted from the examination. _____(In dollars)

4. Approximately how much time did you spend on this examination from the time you received the notification letter to the conclusion of the examination? _____(In hours)

5. Are you

- The taxpayer
- A tax professional who represented the taxpayer
- Someone else who represented the taxpayer

If you have been unable to resolve any specific problems with your tax matter through the normal IRS channels, or now face a significant hardship due to the application of the tax law, we encourage you to contact the National Taxpayer Advocate Helpline at 1-877-777-4778.

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Thank you for completing the survey.

Please return the questionnaire by mail, using the enclosed business return envelope.