

ATTACHMENT 2 – Survey Instrument

- Please note that the highlighted question below is being considered for removal for all future surveys.
- The following questions is being considered for addition to all future surveys:

In regards to this specific situation which required you to appeal your case, how satisfied were you with your IRS experience previous to coming through the Office of Appeals?

SAMPLE VARIABLES:

____ REPFLAG - (0= Self, 1= POA/Rep)
____ NAMEFLAG - (I= Individual, B= Business)
____ RESPFLAG - (T= Taxpayer, B= Business)
____ MFT - (0= non ic/cic, 1= ic/cic, 2= exm/tege)
____ DIDADR – (0= no, 1= yes)

Sample elements:

NAME, AREA CODE AND TELEPHONE NUMBER:

DATE AND TIME OF INTERVIEW:

MFT CODES:

IC/CIC

ADR

Introduction:

Hello, this is _____ calling from ICF Macro on behalf of the Internal Revenue Service's Appeals Office. We are contacting taxpayers who have recently appealed a tax issue with the IRS Appeals office.

///ASK IF NAMEFLAG= I AND REPFLAG=0, ELSE SKIP TO Q1a2///

///IF REPFLAG=0, INSERT TP_NAME_CLEAN///

{If record includes taxpayer/representative name}

Q1a1. May I please speak with [taxpayer/representative name]?

01	Yes, respondent answers	(Skip to Q2)	
02	Yes, respondent available	(GO TO Intro2)	
03	No such person	(Terminate	unless business

record.)

04	Respondent not available/Not a good time	(Set time to call back)	
99	REFUSED	//TERMINATE//	

///IF RESPFLAG=T AND Q1a=03, THANK AND TERM, SAVE CASEID///

///ASK IF NAMEFLAG=I AND REPFLAG=1, ELSE SKIP TO Q1b///

///IF REPFLAG=1, INSERT REP_NAME_CLEAN///

Q1a2. May I please speak with [taxpayer/representative name]?

01	Yes, respondent answers	(Skip to Q2)	
02	Yes, respondent available	(GO TO Intro2)	
03	No such person	(Terminate	unless business

record.)

04 Respondent not available/Not a good time (Set time to call back)
99 REFUSED //TERMINATE//
///IF RESPFLAG=T AND Q1a=03, THANK AND TERM, SAVE CASEID///

///ASK IF NAMEFLAG=B OR (NAMEFLAG=I AND Q1A1=03 AND
RESPFLAG=B OR Q1A2=3 AND RESPFLAG=B///

~~[If Q1a=03 or record includes only business name]~~

Q1b. I would like to speak with the person most knowledgeable about your tax issues. Who would that be?

01 PERSON ON PHONE //GO TO Q2//
02 TO ENTER NAME //GO TO CONTACT//
03 NO SUCH PERSON // Thank and Terminate, Save Case ID//

98 DON'T KNOW //SET 105 CALLBACK//
99 REFUSED //TERMINATE//

CONTACT. INTERVIEWER: ENTER CONTACT INFORMATION

NAME: _____
TELEPHONE NUMBER: _____ //CATI: DISPLAY ORIGINAL NUMBER//
INTERVIEWER PRESS ENTER IF NUMBER IS SAME, ELSE ENTER NEW NUMBER
{CATI SAVE FOR FUTURE CALLBACK}
{GO TO Q1C}

//PROGRAMMER: The first time we call we go through the q1c-q2a series of questions. If we collect a new name and that person is not available (q1c=02) we schedule a callback. Then the next time we callback we ask for the new person and go through the zq1c-zq2a series of questions.//

Q1c. May I please speak with <NAME FROM CONTACT> ?

- 1 YES, TRANSFERRING //GO TO Intro2//
- 2 NO, SCHEDULE CALLBACK //SCHEDULE CALLBACK//

- 99 REFUSED //TERMINATE//

Intro2. Hello, this is _____ calling from ICF Macro on behalf of the Internal Revenue Service's Appeals Office. We are contacting taxpayers who have recently appealed a tax issue with the IRS Appeals office.

Q2. Are you the person who worked with the IRS Appeals Officer/Settlement Officer on a recent tax appeals process, for yourself, or on behalf of your company or a client?

- 01 Yes //GO TO Q3//
- 02 No, never had a case with the IRS Appeals Office //TERMINATE WITH UNIQUE disposition)
- 03 No, had case with Appeals Office, but not the person who worked with Appeals Officer/Settlement Officer. //GO TO Q2a//

- 99 REFUSED //TERMINATE//

Q2a. I would like to speak with the person who worked with the IRS Appeals Officer/Settlement Officer on a recent tax appeals process. Who would that be?

- 01 TO ENTER NAME //GO TO CONTACT//
- 02 NO SUCH PERSON // Thank and Terminate, Save Case ID//

- 98 DON'T KNOW //SET 105 CALLBACK//
- 99 REFUSED //TERMINATE//

Q3. Are you the...? *[Read list]*

- 01 Taxpayer
- 02 Taxpayer's representative/power of attorney (POA)
- 03 Corporate Officer (Please specify)_____
- 04 Other (Please specify)_____

- 98 DON'T KNOW
- 99 REFUSED

(If Q3 = 02, ELSE SKIP TO APA).

Q3a. How many times have you gone through the appeals process in the past 12 months?

(Interviewer: If asked for clarification, this question is referring to all cases the POA has represented in Appeals during the last 12 months; not just the referenced closed Appeals case.)

_____ Enter response [0 – 250]

998 DON'T KNOW
999 REFUSED

APA. Thank you. As you may know, the Office of Appeals is independent of any other IRS office and provides a place where disagreements about the application of tax law can be resolved on a fair and impartial basis. This is a survey to give the Appeals Office's feedback on how they can improve the service they provide to customers like you. It should take no more than 10 minutes. This call may be monitored for quality assurance. May we continue?

01 Yes
02 No, CALL BACK ANOTHER TIME //SCHEDULE CALLBACK//
99 REFUSED //TERMINATE//

~~///If Taxpayer Category <=> IC or CIC or EXM/TEGE, skip to Appeals Section Introduction//
///If Taxpayer Category = EXM/TEGE AND ADR <=> 01 skip to Appeals Section Introduction//
///IF MFT <> 0 or 1, SKIP TO APPEALS SECTION INTRO//
///IF MFT=2 AND DIDADR=0, SKIP TO APPEALS SECTION INTRO//~~

ADRA. Thank you. We'd like to ask you a few questions about the process of resolving your tax case with the Appeals Office, and not any other offices within the IRS that you have had contact with. First, we would like to know if you participated in Appeals' Alternative Dispute Resolution, or ADR, program that was designed to resolve issues during the audit process. The ADR program includes processes such as Fast Track Mediation, Fast Track Settlement, Post-Appeals Mediation, Arbitration, Early Referral, and Competent Authority.

~~///ASK IF Taxpayer Category=(CIC or IC or EXM/TEGE) AND ADR=01, else SKIP TO ARD1//
///ASK IF MFT=1 OR 2 AND DIDADR=01, ELSE SKIP TO ADR1//~~

ADR0. Our records indicate that you participated in the Alternative Dispute Resolution or ADR program, specifically the **//insert FEATRCD from sample//** process. Do you recall participating in this program?

01 YES //GO TO ADR2A//
02 NO //GO TO Appeals Section introduction//
98 DON'T KNOW //GO TO Appeals Section Introduction//
99 REFUSED //GO TO Appeals Section Introduction//

~~///ASK IF Taxpayer Category=CIC or IC ADR<=>01//
///ASK IF MFT=1 AND DIDADR=0~~

ADR1. The IRS records indicate that you didn't use the Alternative Dispute Resolution or ADR program. Did Appeals or Compliance explain the ADR option to you during the audit?

01	YES	
02	NO	//GO TO Appeals Section introduction//
03	I DID USE ADR	//GO TO ADR2//
98	DON'T KNOW	//GO TO Appeals Section introduction//
99	REFUSED	//GO TO Appeals Section introduction//

ADR1a. Why did you decide not to use ADR? (Open ended)

01 Enter response //TEXT RANGE 250// //GO TO APPEALS INTRO//
98 DON'T KNOW //GO TO APPEALS INTRO//
99 REFUSED //GO TO APPEALS INTRO//

ADR2. Please rate the following statements on a scale of 1 to 5, with 5 being very satisfied, 3 neither satisfied nor dissatisfied, and 1 very dissatisfied. If a question does not apply to you please state so.

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

96 Not Applicable
98 DON'T KNOW
99 REFUSED

A. The ADR process was impartial
B. The mediator/arbitrator (if used) was impartial
C. Both sides negotiated in good faith
D. The ADR process was effective
E. The ADR process helped create realistic options for settling the dispute

ADR3. Did you save money by using ADR instead of the established administrative process or litigation? Please consider the cost of a formal protest, representation, or interest expense.

01 YES
02 NO (skip to ADR4)

98 [Don't Know] (skip to ADR4)
99 REFUSED (skip to ADR4)

ADR3a. Can you estimate how much you saved in a dollar amount? (Record amount)

1 Enter response //TEXT RANGE 250//
98 DON'T KNOW
99 REFUSED

ADR4. Did you save time by using ADR instead of the established administrative process or litigation?

(Read list)

- 01 Yes, saved time
- 02 No, time was about the same
- 03 No, increased time

- 98 DON'T KNOW
- 99 REFUSED

(If ADR4=1)

ADR4a. How much time did you save, in months?

- 01 1 month or less
- 02 2-4 months
- 03 5-10 months
- 04 Over 10 months

- 98 DON'T KNOW
- 99 REFUSED

(If ADR4=3)

ADR4b. How much did the time increase, in months?

- 01 Increased 1 month or less
- 02 Increased 2-4 months
- 03 Increased 5-10 months
- 04 Increased over 10 months

- 98 DON'T KNOW
- 99 REFUSED

ADR5. Did the ADR process time frames meet your expectations?

- 01 YES
- 02 NO

- 98 DON'T KNOW
- 99 REFUSED

ADR6. Thinking only of your experience with the ADR process and not your experiences with other parts of the Appeals process—overall, how satisfied were you with the ADR process? Please rate your overall level of satisfaction with the ADR process on a scale of 1 to 5, with 5 being very satisfied, 3 neither satisfied nor dissatisfied, and 1 very dissatisfied,.

- 05 Very satisfied
- 04 Somewhat satisfied
- 03 Neither satisfied nor dissatisfied
- 02 Somewhat dissatisfied
- 01 Very dissatisfied

- 98 DON'T KNOW
- 99 REFUSED

ADR7. Would you use ADR again?

- 01 YES
- 02 NO

- 98 DON'T KNOW
- 99 REFUSED

(If ADR7=2)

ADR7a. Why wouldn't you use ADR again? (Open end – record verbatim)

- 01 Enter response //TEXT RANGE 250//

- 98 DON'T KNOW
- 99 REFUSED

ADR8. Would you recommend ADR to others?

- 01 YES
- 02 NO

- 98 Not Sure/It depends
- 99 REFUSED //GO TO ADR9//

ADR8a. Why would you say that? (Open end – record verbatim)

- 01 Enter response //TEXT RANGE 250//

- 98 DON'T KNOW
- 99 REFUSED

ADR9. Is there anything the Internal Revenue Service could do to improve the ADR process?

- 01 YES, RECORD RESPONSE
- 02 NO

- 98 DON'T KNOW
- 99 REFUSED

//IF ADR9=01//

ADR9WHAT. What could the Internal Revenue Service do to improve the ADR process?

- 01 Enter response //TEXT RANGE 250//

ENDADR Thank you for your feedback on the ADR process.

Appeals Section:

[APPEALS INTRO]

Now we'd like to ask you a few questions about the process of resolving your tax case with the Appeals Office. Again, please focus on your experience with the Appeals Office, and not any other experiences you have had within the IRS.

(Continue with Q4.)

Q4 Please rate the following statements on a scale of 1 to 5, with 5 being very satisfied, 3 neither satisfied nor dissatisfied, and 1 very dissatisfied. If a question does not apply to you please state so. How satisfied were you with the **(read A-Q)**?

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

- 96 Not Applicable
- 98 DON'T KNOW
- 99 REFUSED

- A. Explanation by Appeals of the appeals process
- B. Explanation by Appeals of your rights if a resolution is not reached in Appeals
- C. Clarity of the Appeals explanation of records and documents needed for the appeal
- D. Consideration by Appeals of the information that you presented
- E. Application of the law by Appeals to the facts in your case
- F. Appeals Officer's knowledge of your industry's issues and practices
- G. Appeals staff listening to your concerns
- H. Fairness of Appeals in resolving your case
- I. Professionalism of the Appeals person

- J. Degree of respect shown to you
- K. Clarity of explanations provided for adjustments made to your tax liability

L. Explanation by Appeals of your payment options

M. Adequacy of the resources applied by Appeals

[IF NECESSARY: "Resources" includes all available items Appeals provides to resolve a case in the appropriate time frame, i.e., people, materials such as publications and guidance and information on the web, etc.]

N. Time it took to hear from Appeals after you notified the IRS you wanted an appeals conference

//If Q4N=1 or 2//

Q4Na. How many days do you feel it should have taken?

01 [Record numeric open end]

98 DON'T KNOW

99 REFUSED

Q4O. Time it took Appeals to schedule your initial conference after they first contacted you

(If Q4O=1 or 2)

Q4Oa. How many days do you feel it should have taken?

01 [Record numeric open end]

98 DON'T KNOW

98 REFUSED

Q4P. Length of the appeals process, from start to finish

//IF Q4P=1 or 2//

Q4Pa. How many days do you think the process should have taken? (*Numeric open end*)

01 [Record numeric open end]

98 DON'T KNOW

99 REFUSED

Q4Q. Degree of independence that Appeals had from the people who proposed the adjustments

[IF NECESSARY: Did Appeals take a “fresh” look at the disputed items?]

(If Q4Q=1 or 2)

Q4Qa. In what way did you feel Appeals was not independent from the people who proposed the adjustments? (*Record verbatim*)

01 Gave response //TEXT RANGE 250//

98 DON'T KNOW

99 REFUSED

Q5. Regardless of the outcome of your appeal, please rate your overall satisfaction with the Appeals process. [If necessary repeat scale of 1 to 5, with 5 being very satisfied, 3 neither satisfied nor dissatisfied, and 1 very dissatisfied.]

5 Very satisfied

4 Somewhat satisfied

3 Neither satisfied nor dissatisfied

2 Somewhat dissatisfied

1 Very dissatisfied

96 NOT APPLICABLE

98 DON'T KNOW

99 REFUSED

Q5a. What was the most dissatisfying aspect of the process? (*Record verbatim*)

01 Gave Response //TEXT RANGE 250//

98 DON'T KNOW

99 REFUSED

Q6 Do you have any suggestions you would like to make to Appeals for improvement of the Appeal process?

01 Yes

02 No

98 DON'T KNOW

99 REFUSED

(If Q6=01)

Q6WHAT. What are your suggestions? (*Record verbatim*)

01 ENTER RESPONSE //TEXT RANGE 250//

(If Q3 = 02)

Q7. What is your preferred method of communication with the Appeals Office to resolve your case?

- 01 Mail
- 02 Telephone
- 03 In-person
- 04 E-mail
- 05 Fax Machine

- 98 DON'T KNOW
- 99 REFUSED

(ASK IF Q7 = 04, ELSE SKIP TO QCRESP)

Appeals is currently prohibited from sending e-mails to taxpayers or their representatives, but may receive them.")

(QCRESP) Please rate the sound quality of this telephone call on a scale from 1 to 10, with 1 being the lowest and 10 being the highest?

[INTERVIEWER: PROMPT AS NEEDED: "A rating of 1 indicates the sound quality is 'very poor' and a rating of 10 indicates the sound quality is 'excellent'".

__ RECORD NUMBER [1 - 10]

99REFUSED

CLOSING COMMENTS

That completes the survey. We are required by law to report to you the OMB (Office of Management and Budget) Control Number for this public information request. That number is 1545-1432. In addition, if you have any comments about the time estimate to complete the survey or ways to improve the survey, you may write to the IRS. Would you like the address?

(IF YES, ADDRESS IS...)

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

Again, this is _____, with ICF Macro on behalf of the IRS Appeals function. Thank you for your time.

(QCINTV) *** INTERVIEWER:

Please rate the sound quality of this telephone call on a scale from 1 to 10?