ATTACHMENT 2 – Survey Instrument

- **At this time there are no revisions being considered to the survey for this year.**

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

///ASK ALL///
INTRO1. Hello, this is _____ calling from ICF International 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///
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	///TERM AS DISP 026 IF RESPFLAG=T///
04	Respondent not available/Not a good time	///TERM AS DISP 104 OR 105///
99	REFUSED	///TERM AS DISP 116 or 003 ///

        ///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	///TERM AS DISP 026 IF RESPFLAG=T///
04	Respondent not available/Not a good time	/// TERM AS DISP 104 OR 105///
99	REFUSED	///TERM AS DISP 116 or 003 ///

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

///ASK IF NAMEFLAG=B OR (NAMEFLAG=I AND Q1A1=03 AND RESPFLAG NOT T OR Q1A2=3 AND RESPFLAG NOT T)///

Q1b.   ///PROGRAMMER: IF NO NEW CONTACT NAME HAS BEEN GATHERED SHOW///I would like to speak with the person most knowledgeable about your tax issues. Who would that be? ///PROGRAMMER: IF NEW CONTACT NAME HAS BEEN GATHERED SHOW: May I please speak to <NAME FROM CONTACT>?

    01   PERSON ON PHONE   //GO TO Q2//
    02   TO ENTER NAME   //GO TO CONTACT//
    03   NO SUCH PERSON   // THANK AND TERM AS DISP 026, SAVE CASE ID//
    04   TRANSFERRING   ///GO TO INTRO2///

    98   DON'T KNOW   //TERM AS DISP 105 //
    99   REFUSED   ///TERM AS DISP 116 or 003 ///

///ASK IF Q1b=02///
CONTACT.   INTERVIEWER: ENTER CONTACT INFORMATION

///ASK IF Q1B=02 OR Q2A=01 OR ZQ2A = 01///
NEWNAME: _____

///ASK IF Q1B=02 OR Q2A=01 OR ZQ2A = 01///
NEWFON: _____   //CATI: DISPLAY ORIGINAL NUMBER//
INTERVIEWER PRESS ENTER IF NUMBER IS SAME, ELSE ENTER NEW NUMBER {CATI SAVE FOR FUTURE CALLBACK}
        {GO TO Q1C}

///ASK IF Q1b=02///
Q1c.   May I please speak with <NAME FROM CONTACT> ?

    1   YES, TRANSFERRING   //GO TO Intro2//
    2   NO, SCHEDULE CALLBACK   //TERM AS DISP 104 or 105///

    99   REFUSED   ////TERM AS DISP 116 or 003 ///

///ASK IF Q1a1=02 or Q1a2=02 or Q1b=04 or Q1c=01///
Intro2. Hello, this is _____ calling from ICF International 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.

    01   CONTINUE

///ASK IF Q1A1 = 01,02 or Q1A2 = 01,02 or Q1B=01 or Q1b=04 or Q1C=01
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   //TERM AS DISP 026///
    03   No, had case with Appeals Office, but not the person who worked with Appeals Officer/Settlement Officer.   //GO TO Q2a//

    99   REFUSED   ////TERM AS DISP 115 or 002 ///

///ASK IF Q2=03///
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 TERM AS DISP 026, Save Case ID//

    98   DON'T KNOW   //TERM AS DISP 105 //
    99   REFUSED   ////TERM AS DISP 115 or 002 ///

///ASK IF Q2A=01///
ZQ1c. May I please speak with <NAME FROM CONTACT> ?

    1   YES, TRANSFERRING   //GO TO Intro2//
    2   NO, SCHEDULE CALLBACK   //TERM AS DISP 104 or 105///

    99   REFUSED   ////TERM AS DISP 116 or 003 ///

///ASK IF ZQ1C=01///
ZIntro2.   Hello, this is _____ calling from ICF International 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.

    01   CONTINUE

///ASK IF ZQ1C=01///
ZQ2.   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   //TERM AS DISP026///
    03   No, had case with Appeals Office, but not the person who worked with Appeals Officer/Settlement Officer.   //GO TO Q2a//

    99   REFUSED   ////TERM AS DISP 115 or 002 ///

///ASK IF ZQ2=03///
ZQ2a. 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 TERM AS DISP 026, Save Case ID//
98	DON'T KNOW	//TERM AS DISP 105 //
99	REFUSED	////TERM AS DISP 115 or 002 ///

///ASK IF Q2=01 OR ZQ2 = 01///
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

///ASK IF Q3=03 or 04///
Q3WHAT. SPECIFY: _____

(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

///ASK IF Q3=02////)
POATP. For this survey, please think about the case concerning [Taxpayer Name]

01   CONTINUE
///ASK IF Q2=01 OR ZQ2 = 01///
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	//TERM AS DISP 104 OR 105//
99	REFUSED	//TERM AS DISP 115 or 002 //

///ASK IF Q2=01 OR ZQ2 = 01///
Q3b. Using a scale of 1 to 5, with 5 being very satisfied, 3 neither satisfied nor dissatisfied, and 1 very dissatisfied, 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? Again, please think about only your experience with the IRS before you began working with Appeals.

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

//ASK IF [MFT=1 and DIDADR in (1,0)] or [MFT=2 and DIDADR=1]//
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.

01   CONTINUE

///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 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//

///ASK IF ADR1=01///
ADR1ax. Why did you decide not to use ADR? (Open ended)

01　Enter response　　　　　　　//GO TO APPEALS INTRO//

98　DON'T KNOW　　　　　 //GO TO APPEALS INTRO//
99　REFUSED　　　　　　　 //GO TO APPEALS INTRO//

///ASK IF ADR1a=01///
ADR1a. ENTER RESPONSE:_____ //TEXT RANGE 250//

///ASK ADR2A – ADR2E IF ADR1=03 OR ADR0=01///
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. In answering these questions, please think about the entire process and not just the outcome of your appeal.

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

///ASK IF ADR1 = 3 or (DIDADR = 1 and ADR0 = 1)///
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*)

///ASK IF ADR3=01///
ADR3ax**.** Can you estimate how much you saved in a dollar amount? (Record amount)

        1   Enter response

        98   DON'T KNOW
        99   REFUSED

///ASK IF AR3ax=01///
ADR3a. ENTER RESPONSE: _____ [1-9999999]

///ASK IF ADR1 = 3 or (DIDADR = 1 and ADR0 = 1)///
ADR4.   Did you save time by using ADR instead of the established administrative process or litigation?
        [INTERVIEWER:]Read list)

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

        98   DON'T KNOW
        99   REFUSED

    ///ASK IFADR4=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

    ///ASK 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

///ASK IF ADR1 = 3 or (DIDADR = 1 and ADR0 = 1)///
ADR5.   Did the ADR process time frames meet your expectations?

01 YES
02 NO

98 DON'T KNOW
99 REFUSED

///ASK IF ADR1 = 3 or (DIDADR = 1 and ADR0 = 1)///
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

///ASK IF ADR1 = 3 or (DIDADR = 1 and ADR0 = 1)///
ADR7. Would you use ADR again?

01 YES
02 NO

98 DON'T KNOW
99 REFUSED

///ASK f ADR7=2///
ADR7ax. Why wouldn't you use ADR again? (Open end – record verbatim)

01 Enter response

98 DON'T KNOW
99 REFUSED

///ASK IF AR7ax=01///
ADR7a. ENTER RESPONSE: _____ //TEXT RANGE 250//

///ASK IF ADR1 = 3 or (DIDADR = 1 and ADR0 = 1)///
ADR8. Would you recommend ADR to others?

01 YES
02 NO

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

///ASK IF ADR8 in (01, 02, 98)///
ADR8ax. Why would you say that? (Open end – record verbatim)

01 Enter response

98 DON'T KNOW
99 REFUSED

///ASK IF AR8ax=01///
ADR8a. ENTER RESPONSE: _____ //TEXT RANGE 250//

///ASK IF ADR1 = 3 or (DIDADR = 1 and ADR0 = 1)///
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

/// ASKIF ADR9=01//
ADRWHAT.   What could the Internal Revenue Service do to improve the ADR process?

//TEXT RANGE 250//

///ASK IF ADR1 = 3 or (DIDADR = 1 and ADR0 = 1)///
ENDADR   Thank you for your feedback on the ADR process.

01   CONTINUE

Appeals Section:

///ASK IF Q2=01 OR ZQ2 = 01///
 AINTRO. 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.

01   CONTINUE

///ASK Q4xA – Q4Q IF Q2=01 OR ZQ2 = 01///
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. In answering these questions, please think about the entire process and not just the outcome of your appeal. 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 KNOW4
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

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//
Q4Nax.   How many days do you feel it should have taken?

01	[Record numeric open end]
98	DON'T KNOW
99	REFUSED

///ASK if Q4nax=01///
Q4Na.   How many days do you feel it should have taken?

      [0=Less than a day]

      Record Number of Days: ___[0 - 997]

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

(If Q4O=1 or 2)
Q4Oax.   How many days do you feel it should have taken?

                  01   [Record numeric open end]

                  98   DON'T KNOW
                  98   REFUSED

///ASK if Q4Oax=01///
Q4Oa.   How many days do you feel it should have taken?

          [0=Less than a day]

        Record Number of Days: ___[0 - 997]

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

//IF Q4P=1 or 2//
Q4Pax.   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

///ASK if Q4Pax=01///
Q4Pa.   How many days do you feel it should have taken?

          [0=Less than a day]

        Record Number of Days: ___[0 - 997]

Q4Q.   Degree of independence that Appeals had from the people who proposed the
          adjustments
          [INTERVIEWER NOTE: Did Appeals take a "fresh" look at the disputed items?]

(If Q4Q=1 or 2)
Q4Qax.   In what way did you feel Appeals was not independent from the people who
proposed the adjustments? (*Record verbatim*)

                  01   Gave response

                  98   DON'T KNOW
                  99   REFUSED

///ASK if Q4Qax=01///

Q4Qa.   ENTER RESPONSE: _____   //TEXT RANGE 250///

///ASK IF Q2=01 OR ZQ2 = 01///
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

///ASK IF Q2=01 OR ZQ2 = 01///
Q5ax. What was the most dissatisfying aspect of the process? (*Record verbatim*)

    01   Gave Response   //TEXT RANGE 250/

    98   DON'T KNOW
    99   REFUSED

///ASK if Q5ax=01///
Q5a.   ENTER RESPONSE: _____   //TEXT RANGE 250///

///ASK IF Q2=01 OR ZQ2 = 01///
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)
Q6a.   What are your suggestions? (*Record verbatim*)

    //TEXT RANGE 250//

///ASK IF Q2=01 OR ZQ2 = 01///
    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 Q8)
Q7EMAIL. Appeals is currently prohibited from sending e-mails to taxpayers or their representatives, but may receive them.")

01   CONTINUE

///ASK IF Q2=01 OR ZQ2 = 01///
Q8. Occasionally, we conduct additional in-depth IRS-related research. If you are interested in participating in future research, please provide us with your telephone number and your e-mail address (if available). This information will not be shared with the IRS and will be used only for research purposes.

01   YES, CONTINUE
98   DON'T KNOW
99   REFUSED

///ASK IF Q8=01///
CONF. Is this the telephone number where you would like us to call you for the interview?
[RESTORE PHONE NUMBER FROM SAMPLE]"

   01 YES CONTINUE
   02 NO – RECORD ALTERNATE NUMBER

///ASK IF CONF=02///
Phone2. _____

///ASK IF Q8=01///
Q8B Can we get your email address?

01YES – RECORD EMAIL ADDRESS
02RESPONDENT DOES NOT USE EMAIL

//ASK IF Q8B=01///
Email. _____

///ASK IF Q2=01 OR ZQ2 = 01///
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 International on behalf of the IRS Appeals function. Thank you for your time.

   1   CONTINUE

 ///if Q1A1=99 OR Q1A2 = 99 OR Q1B = 99 OR Q1C=99 OR ZQ1C=99//
X0.
   Thank you for your time.
   Have a nice afternoon/evening.

        01   END INTERVIEW

//IF Q2 =99 OR Q2A=99 OR ZQ2=99 OR ZQ2A=99 OR APA=99//
X1.
   Thank you for your time.
   Have a nice afternoon/evening.

01   END INTERVIEW

[IF ((Q1A1=03 OR Q1A2=03) AND RESPFLAG = "T") OR Q1B=03 OR Q2=02 OR Q2A=02 OR ZQ2=02 OR ZQ2A=02]
X2.
   Thank you for your time.
   Have a nice afternoon/evening.

01   END INTERVIEW