

## **Attachment A: Draft Pre Note Solicitation Letter**

FROM: Tom Brandt  
Director, Planning, Analysis, Inventory and Research (PAIR)

SUBJECT: Customer Satisfaction Survey Initiative

The IRS Restructuring and Reform Act of 1998 (RRA '98) established several mandates for the Internal Revenue Service (IRS) to fulfill. One of those mandates was to survey our customers to determine their level of satisfaction with the IRS's overall job performance, and to solicit ideas for the improvement of our services.

The Large and Mid-Size Business Division (LMSB) of the IRS has recently begun polling taxpayers to obtain feedback on overall performance with recently closed examinations. LMSB is not contacting taxpayers directly but is utilizing the contractual services of Pacific Consulting Corporation and their sub contractor Schulman, Ronca and Bucuvalas, Inc. This company is acting on behalf of LMSB and all information conveyed will be anonymous as allowed by law.. They will be contacting you via phone and asking for your participation in a short survey. Please take the time to participate in this study and use this opportunity to be candid about our performance.

If you have any questions about the objectives of this study please contact Keith Fowler, LMSB Program Analyst by phone (720-956-4684) or by email ([jim.morton@irs.gov](mailto:jim.morton@irs.gov)). He will be more than happy to discuss the process with you. Thank you in advance for your interest in improving our services.

**Attachment B: Scripted Questionnaire**

TELEPHONE SOLICITATION SCRIPT DRAFT

TELEPHONE NUMBER: \_\_\_\_\_

Interviewer: \_\_\_\_\_

Interview Date: \_\_\_\_/\_\_\_\_/ 2008

SAMPLE READ-IN

- S0. COMPANY NAME
- S1. PERSON NAME (IF ANY)
- S1A. ORIGINAL COMPANY NAME
- S1B. NEW COMPANY NAME
- S1C. ORIGINAL CONTACT NAME
- S1D. NEW CONTACT NAME
- S1E. POWER OF ATTORNEY INDICATOR
  - YES, POA.....1
  - NO, POA.....2
- S1F. POA FIRM NAME
- S1G. POA CONTACT NAME
- S1H. ADDITIONAL INFORMATION ON LOOKUP
- S2. DATE OF CLOSURE
  - October 2007.....1
  - November 2007.....2
  - December 2007.....3
  - January 2008.....4
  - February 2008.....5
  - March 2008.....6
  - April 2008.....7
  - May 2008.....8
  - June 2008.....9
  - July 2008.....10
  - August 2008.....11
  - September 2008.....12

CONDITIONAL:

- IF SAMPLE READS A CONTACT NAME, THEN GO TO A.1
- IF SAMPLE READS NO CONTACT NAME BUT READS A CFO NAME, THEN SKIP TO A.2
- IF SAMPLE READS NO CONTACT NAME NOR CFO NAME THEN SKIP TO A.3
- IF SAMPLE READS POWER OF ATTORNEY, THEN SKIP TO C.5

Hello, this is \_\_\_\_\_ with the national research firm of SRBI. I am calling about work we are conducting for the Internal Revenue Service.

A.1 May I please speak to [CONTACT NAME]?

- Speaking.....1 SKIP TO B.1
- No longer works here.....2 GO TO A.3
- No such person.....3 GO TO A.3

Not available/bad time.....4 ARRANGE CALLBACK  
 Refused.....5 SKIP TO B.4  
 Update phone number.....6 ARRANGE CALLBACK  
 Update respondent name.....7 ARRANGE CALLBACK  
 Update company name.....8 ARRANGE CALLBACK  
 Update phone and name.....9 ARRANGE CALLBACK

CONDITIONAL: IF NO CONTACT NAME BUT SAMPLE READS A CFO NAME, THEN ASK A.2; ELSE SKIP TO A.3

Hello, this is \_\_\_\_\_ with the national research firm of SRBI. I am calling about work we are conducting for the Internal Revenue Service.

A.2 May I please speak to [CFO NAME]?

Speaking.....1 SKIP TO B.1  
 No longer works here.....2 GO TO A.3  
 No such person.....3 GO TO A.3  
 Not available/bad time.....4 ARRANGE CALLBACK  
 Refused.....5 SKIP TO B.4  
 Update phone number.....6 ARRANGE CALLBACK  
 Update respondent name.....7 ARRANGE CALLBACK  
 Update company name.....8 ARRANGE CALLBACK

Hello, this is \_\_\_\_\_ with the national research firm of SRBI. I am calling about work we are conducting for the Internal Revenue Service.

A.3 I need to speak to the head of your company's tax department, or the office that handles your company's tax audits. Can you please connect me to that person or office?

Yes.....1 SKIP TO B.1  
 Don't have a tax office/don't know who that is.....2 GO TO A.4  
 Taxes handled by someone outside the company.....3 SKIP TO A.5  
 Not available/bad time.....4 ARRANGE CALLBACK  
 Refused.....5 SKIP TO B.4  
 Update phone number.....6 ARRANGE CALLBACK  
 Update respondent name.....7 ARRANGE CALLBACK  
 Update company name.....8 ARRANGE CALLBACK  
 Update phone and respondent name.....9 RRANGE CALLBACK

Hello, this is \_\_\_\_\_ with the national research firm of SRBI. I am calling about work we are conducting for the Internal Revenue Service.

A.4 May I please speak to either the head of your finance department or your company's Chief Financial officer?

Yes, Head of Finance .....	1	SKIP TO B.1
Yes, Chief Financial Officer.....	2	SKIP TO B.1
Don't have a Finance Office or CFO/don't know.....	3	SKIP TO B.4
Not available/bad time.....	4	RECORD NAME/ ARRANGE CALLBACK
Refused.....	5	SKIP TO B.4
Update phone number.....	6	ARRANGE CALLBACK
Update respondent name.....	7	ARRANGE CALLBACK
Update company name.....	8	ARRANGE CALLBACK
Update phone and respondent name.....	9	RRANGE CALLBACK

A.5 I need to speak to that person. Can you please give me their name, the name of the company and their telephone number?

Gave name or company and phone number.....	1	RECORD DATA/ARRANGE CALLBACK
Refused.....	2	SKIP TO B.4

Hello, this is \_\_\_\_\_ with the national research firm of SRBI. I am calling about work we are conducting for the Internal Revenue Service.

B.1 I need to speak to the person who is most familiar with federal tax audits for [company].  
Who would that person be?

Speaking.....	1	SKIP TO D.1
Someone else .....	2	GO TO B.2
Don't know.....	3	SKIP TO B.4
Refused.....	4	SKIP TO B.4

B.2 That is the person who I must ask to complete the survey. What is that person's name and telephone number?

Gave name/number.....	1	RECORD NAME/NUMBER, SKIP TO B.3
Refused.....	2	GO TO B.2A

IF REFUSED IN B.2, READ:

The IRS has contracted with SRBI to conduct this survey to ensure that the data is anonymous as allowed by law.. SRBI is bound by the terms of their contract not to disclose the names of individuals or businesses who participate in the survey. It is important that I speak to the person at [company] who is most familiar with IRS audits of your company's taxes.

B.2A Can you please give me that person's name or number or connect me to them?

Connected.....1 SKIP TO C.1  
 Gave name/number, cannot connect.....2 RECORD NAME/NUMBER ARRANGE  
 CALLBACK  
 Refused..... GO TO B.4

B.3 Can you please connect me to them?

Connected.....1 SKIP TO C.1  
 No, cannot connect.....2 RECORD NAME/NUMBER ARRANGE CALLBACK  
 Refused.....3 GO TO B.4

B.4 Can you please give me the name or title and the mailing address of the person and office that (probably) handles [company's] tax audits or related financial matters? This way, I can send them a letter that further explains the purpose of the survey, and how they might participate.

Gave name/address.....1 RECORD NAME/ARRANGE CALLBACK  
 Refused.....2 TERMINATE, RECORD REASON

Hello, this is \_\_\_\_\_ with the national research firm of SRBI. I am calling about work we are conducting for the Internal Revenue Service.

C.1 First, let me confirm that I am speaking to the right person. We are interviewing businesses that have completed an audit cycle since October 1, 2007 about that IRS audit. Would you be the best person in the company to talk with about any IRS audits of (company) since October 1, 2007?

Yes, best person.....1 SKIP TO D.2  
 No, Someone else.....2 GO TO C.2  
 Don't know.....3 SKIP TO C.4  
 Refused.....4 SKIP TO C.3

C.2 That is the person who I must ask to complete the survey. What is that person's name and telephone number?

Gave name/number.....1 RECORD NAME/NUMBER, GO TO C.2A  
 Refused.....2 GO TO C.3

C.2A Can you please connect me to him/her?

Yes, connected.....1 SKIP TO D.1  
 Can't connect.....2 GO TO C.4  
 Refused.....3 GO TO C.4

CONDITIONAL: IF C.1=4 OR (C.2=2 AND C.2A=3) THEN ASK C.3

The IRS has contracted with SRBI to conduct this survey to ensure that the data is anonymous as allowed by law.. SRBI is bound by the terms of their contract not to disclose the names of individuals or businesses who

participate in the survey. It is important that I speak to the person at the company who is most knowledgeable about the IRS audit. I will only need to take up about ten minutes of his or her time.

C.3 Can you please give that person's name or number or connect me to them?

Yes, gave name/number.....1 RECORD NAME/NUMBER, ARRANGE CALLBACK Yes,  
connected.....2 SKIP TO D.1  
Refused.....3 GO TO C.4

C.4 Can you please give me the name or title and the mailing address of the person and office that (probably) handles [company's] taxes or financial matters? This way, I can send them a letter that further explains the purpose of the survey, and how they might participate.

Gave name/address.....1 RECORD NAME/ADDRESS, ARRANGE CALLBACK  
Refused.....2 TERMINATE, RECORD REASON

C.5. Hello, this is \_\_\_\_\_ with the national research firm of SRBI. I am calling about work we are conducting for the Internal Revenue Service. We are interviewing a random sample of businesses or their representatives that have completed an audit cycle since October 1, 2007. I am calling in reference to the audit that was conducted for (COMPANY NAME). Did the IRS complete an audit cycle in which your company served as Power of Attorney for (COMPANY NAME) during this time period?

Yes.....1 GO TO D.1  
No.....2 SCREEN OUT  
Not sure.....3 CONTINUE WITH D.1

D.1. First, let me confirm that I am speaking to the right person. Would you be the best person in the company to talk with about any IRS audits of (COMPANY) since October 1, 2007?

Yes, best person.....1 GO TO D.2  
No, Someone else.....2 SKIP BACK TO C.2  
Don't know.....3 SKIP BACK TO C.4  
Refused.....4 SKIP BACK TO C.3

D.2. Did the IRS complete an audit cycle at your company since October 1, 2007?

Yes.....1 GO TO D.3  
No.....2 SCREEN OUT

D.3. Are you the person who had the most contact with the IRS audit team during the cycle?

Yes (most or equal).....1 SKIP TOD.4  
No.....2 GO TO D.3A  
Not sure.....3 GO TO D.3A

D.3A. Who would have had the most contact with the IRS audit team during this cycle?



You were randomly selected for this survey from list of medium and large corporations that have completed an audit cycle since October 1, 2007. Although, IRS provided us with the list, SRBI selected the sample and will not divulge the names of the company's or their representatives with the aggregate data they provide the IRS.

**IF RESPONDENT ASKS IF YOU ARE EMPLOYED BY IRS:**

No. We are an independent survey research company that has been hired by the IRS to conduct this survey. Nobody associated with SRBI is an employee of the IRS and any information you provide us will be completely anonymous as allowed by law..

**IF RESPONDENT DWELLS ON AN ON-GOING IRS PROBLEM:**

SRBI is a national survey research company that has been hired by the IRS to conduct this survey. We do not have access to any IRS information on your account.

**Pre-Audit Questions**

1. First, I will ask you about the opening conference and preparing for the audit. How satisfied were you with (read A-H)?

Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	DK	Ref	NA
1	2	3	4	5	6	98	99

**ROTATE**

- A. Your level of involvement in the audit planning process for this audit cycle
- B. The responsiveness of the audit team to your suggestions in planning for this audit cycle
- C. The explanation of audit areas to be addressed
- D. The communication of the overall audit goals
- E. The reasonableness of deadlines set
- F. The information you received about the estimated length of this audit cycle
- G. Presence of a Field Specialist at the meeting
- H. Responsiveness of the Field Specialist at the meeting

2. Taking all factors into account, overall, how satisfied or dissatisfied were you with the opening conference and preparing for the audit? (If necessary, repeat scale)

Very satisfied	1
Somewhat satisfied	2
Neither satisfied nor dissatisfied	3
Somewhat dissatisfied	4
Very dissatisfied	5
(VOL) Don't Know	98
(VOL) Refused	99

3. The next set of questions asks for your satisfaction with the information document requests made by the audit team. [(If necessary, say:) Again, the scale is very satisfied, somewhat satisfied, neither satisfied or dissatisfied, somewhat dissatisfied, or very dissatisfied.] How about (read A-E)?



Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	DK	Ref	NA
1	2	3	4	5	6	98	99

ROTATE

- A. The clarity of the information document requests
- B. The relevance of information document requests to areas being examined
- C. Your involvement in deciding on the appropriate information documents
- D. The amount of time you spent gathering information for the document requests
- E. The time agreed upon to respond to the information document requests

4. Taking all factors into account, overall, how satisfied or dissatisfied were you with the information document requests made by the audit team? (If necessary, repeat scale)

Very satisfied 1  
 Somewhat satisfied 2  
 Neither satisfied nor dissatisfied 3  
 Somewhat dissatisfied 4  
 Very dissatisfied 5  
 (VOL) Don't Know 98  
 (VOL) Refused 99

INTERVIEWER READ: I am going to ask you a series of questions about the audit process. For each one, please tell me how satisfied or dissatisfied you were, regardless of whether you agreed or disagreed with the final outcome. For each item, tell me if you were very satisfied, somewhat satisfied, neither satisfied nor dissatisfied, somewhat dissatisfied, or very dissatisfied.

5. First, I would like you to rate your satisfaction with the performance of the CASE MANAGER during the audit. How satisfied were you with the case manager's (read A-J)?

Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	NA	DK	Ref
1	2	3	4	5	97	98	99

ROTATE

- A. Development of the audit plan
- B. Ability to include the right team members for this audit process
- C. Guidance of team members during the audit
- D. Ability to manage the audit process
- E. Facilitation of communication between the audit team and you and your staff
- F. Knowledge of the tax law
- G. Knowledge of your industry
- H. Knowledge of your company and its audit history
- I. Consideration of your information
- J. Listening to your concerns

6. Taking all of these factors into account, overall, how satisfied or dissatisfied were you with the performance of the CASE MANAGER during the audit? (If necessary, repeat scale)

Very satisfied 1  
 Somewhat satisfied 2  
 Neither satisfied nor dissatisfied 3  
 Somewhat dissatisfied 4  
 Very dissatisfied 5  
 (VOL) Don't Know 98  
 (VOL) Refused 99

6a. (If very or somewhat dissatisfied in Q6, ask:) Why were you dissatisfied with the performance of the case manager during the audit?

Other (specify) 1 \_\_\_\_\_  
 No reason in particular 4  
 (HOLD) 5  
 (VOL) Don't know 98  
 (VOL) Refused 99

7. Next, I would like you to rate your satisfaction with the performance of the AUDIT TEAM COORDINATOR during the audit. How satisfied were you with the audit team coordinator's (read A-I)? [(If necessary, repeat scale).

Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	NA	DK	Ref
1	2	3	4	5	97	98	99

ROTATE

- F. Ability to include the right team members for this audit process
- G. Day-to-day guidance of team members during the audit
- H. Ability to promote communication among team members
- I. Facilitation of communication between the audit team and you and your staff
- J. Knowledge of the tax law
- K. Knowledge of your industry
- L. Knowledge of your company
- M. Consideration of your information
- N. Listening to your concerns

8. Taking all of these factors into account, overall, how satisfied or dissatisfied were you with the performance of the audit team coordinator during the audit? (If necessary, repeat scale)

Very satisfied 1  
 Somewhat satisfied 2  
 Neither satisfied nor dissatisfied 3  
 Somewhat dissatisfied 4  
 Very dissatisfied 5  
 (VOL) Don't Know 98  
 (VOL) Refused 99



- G. Knowledge of issues unique to your company
- H. Clarity of written documents

11. Taking the performance of each of the above-mentioned team members into account, overall, how satisfied or dissatisfied were you with the individual specialists as a group during the audit?

Very satisfied 1  
 Somewhat satisfied 2  
 Neither satisfied nor dissatisfied 3  
 Somewhat dissatisfied 4  
 Very dissatisfied 5  
 (VOL) Don't Know 98  
 (VOL) Refused 99

11A. Overall, how satisfied are you with the business relationship with the specialists as a group. Business relationship includes factors such as courteousness, professionalism, responsiveness and level of cooperation.

Very satisfied 1  
 Somewhat satisfied 2  
 Neither satisfied nor dissatisfied 3  
 Somewhat dissatisfied 4  
 Very dissatisfied 5  
 (VOL) Don't Know 98  
 (VOL) Refused 99

12A. During the audit, have you had contact or worked with the [INSERT TITLE OF SPECIALIST IN Q9A--HI: IF CODE 1 to5] manager?

Yes.....1 Continue with Q13  
 No.....2 Skip to Q14

13. The next few questions ask you to rate your satisfaction with the performance of the IRS Specialist Manager during the audit. [(If necessary, say) Again, the scale is very satisfied, somewhat satisfied, neither satisfied nor dissatisfied, somewhat dissatisfied, or very dissatisfied.] How about the [INSERT TITLE OF SPECIALIST IN Q10A--HI: IF CODE 1 to5] Manager's

Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	NA	DK	Ref
1	2	3	4	5	97	98	99

- A. Level of participation
- B. Ability to supervise the specialists
- C. Ability to resolve issues

SKIP Q14 IF ALL RESPONSES TO Q13A CODED 2

14. Overall, were you very satisfied, somewhat satisfied, neither satisfied or dissatisfied, somewhat dissatisfied, or very dissatisfied with the IRS Specialists Manager(s)?

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

(VOL) Not Applicable 97  
 (VOL) Don't Know 98  
 (VOL) Refused 99

15. Next, I would like you to rate your satisfaction with the performance of all the revenue agent or auditors on the team during the audit. How about the other audit members' (read A-F)? (If necessary, repeat scale)

Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	NA	DK	Ref
1	2	3	4	5	97	98	99

ROTATE

- A. Consideration of your information
- B. Listening to your concerns
- C. Communication with you and your staff
- D. Knowledge of the tax law
- E. Knowledge of your industry
- F. Knowledge of your company and its history

16. Taking all of these factors into account, overall, how satisfied or dissatisfied were you with the performance of all the revenue agent or auditors on the team during the audit?

Very satisfied 1  
 Somewhat satisfied 2  
 Neither satisfied nor dissatisfied 3  
 Somewhat dissatisfied 4  
 Very dissatisfied 5  
 (VOL) Don't Know 98  
 (VOL) Refused 99

16B. Taking all of these factors into account, overall, how satisfied or dissatisfied were you with the performance of the entire audit team (i.e. Case Manager, Audit Team Coordinator, Individual Specialists, IRS Specialist Manager and all other revenue agents)? (IF NECESSARY, REPEAT SCALE)

Very satisfied.....1  
 Somewhat satisfied.....2  
 Neither satisfied nor dissatisfied.....3  
 Somewhat dissatisfied.....4  
 Very dissatisfied.....5  
 (VOL) Don't Know.....98  
 (VOL) Refused.....99

17. Next, I would like you to rate how satisfied or dissatisfied you were with your treatment as a taxpayer by the audit team. How about the (read A-F)?

Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	NA	DK	Ref
1	2	3	4	5	97	98	99

ROTATE

- A. Courtesy and professionalism of the audit team
- B. Availability of audit team members when you called
- C. Responsiveness of audit team members to your questions

- D. Audit team members' performance in meeting deadlines
- E. Degree of respect shown by the audit team
- F. Fairness and impartiality of the audit team

18. Taking all of these factors into account, overall, how satisfied or dissatisfied were you with your treatment as a taxpayer by the audit team throughout the audit process? (If necessary, repeat scale)

Very satisfied 1  
 Somewhat satisfied 2  
 Neither satisfied nor dissatisfied 3  
 Somewhat dissatisfied 4  
 Very dissatisfied 5  
 (VOL) Don't Know 98  
 (VOL) Refused 99

19. Now that you have completed the audit, I would like you to rate how satisfied or dissatisfied you were with the following, regardless of the outcome of the audit. How about the (read A-H)?

Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	NA	DK	Ref
1	2	3	4	5	97	98	99

ROTATE

- A. Overall scope and depth of this audit cycle in relation to the opening conference estimate
- B. Audit team's discussion of potential issues prior to issuance of Form 5701
- C. Accuracy or propriety of proposed adjustments in terms of application of the law
- D. Accuracy or propriety of proposed adjustments in terms of accuracy of the amount
- E. Clarity of explanations provided for adjustments made on Form 5701
- F. Ability of the audit team led by its Case Manager to resolve your case without further approval
- G. Amount of time you and your company spent working on this audit
- H. Length of the entire audit process in relation to the opening conference estimate

20. Taking all of these factors into account, overall, how satisfied or dissatisfied were you with the completion of the audit? (If necessary, repeat scale)

Very satisfied 1  
 Somewhat satisfied 2  
 Neither satisfied nor dissatisfied 3  
 Somewhat dissatisfied 4  
 Very dissatisfied 5  
 (VOL) Don't Know 98  
 (VOL) Refused 99

21. Considering all aspects of the audit, including the performance of the case manager, the performance of the audit team coordinator, the individual specialists and other individual team members, the performance of other team members, your treatment as a taxpayer, and the completion of the audit, but not including the outcome of the audit, please rate your overall satisfaction with the audit. (If necessary, repeat scale)

Very satisfied 1

Somewhat satisfied	2
Neither satisfied nor dissatisfied	3
Somewhat dissatisfied	4
Very dissatisfied	5
(VOL) Don't Know	98
(VOL) Refused	99

22. Considering everything listed above (the audit planning process, the audit itself, and the completion of the audit, but without regard to the outcome of the audit), please rate your overall satisfaction with the business relationship with the audit team coordinator and team. (IF NECESSARY OR IF Q12A WAS NOT ASKED: Business relationship includes factors such as courteousness, professionalism, responsiveness and level of cooperation).

Very satisfied	1
Somewhat satisfied	2
Neither satisfied nor dissatisfied	3
Somewhat dissatisfied	4
Very dissatisfied	5
(VOL) Don't Know	98
(VOL) Refused	99

23. Did you agree with the outcome of the audit, disagree with the outcome, or was there no tax change involved?

Agreed with outcome	1
Disagreed with outcome	2
No tax change	3
(VOL) Don't know	98
(VOL) Refused	99

24. Prior to the audit, what was your expectation of the length of time in months for the audit to be completed? (Open-ended and report response in numeric value)

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(VOL) Don't know	98
(VOL) Refused	99

25. Have you ever had a prior experience working with a corporate IRS audit?

Yes	1	CONTINUE WITH 26
No	2	SKIP TO POST-AUDIT QUESTIONS
(VOL) Don't Know	98	SKIP TO POST-AUDIT QUESTIONS
(VOL)Refused	99	SKIP TO POST-AUDIT QUESTIONS

26. How would you compare this audit process to your prior interactions with the IRS? Would you say this audit process was much better, a little better, about the same, a little worse, or much worse than your prior interactions with the IRS?

Much better	1
A little better	2
About the same	3
A little worse	4

Much worse 5  
 (VOL) Don't Know 98  
 (VOL) Refused 99

26A. (If the audit was A little worse or much worse in Q26), Why do you say the audit process was worse than your prior interactions with the IRS? (Open-ended and report response in numeric value)

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(VOL) Don't know 98  
 (VOL) Refused 99

Post-Audit Questions

INTERVIEWER READ: Next, I would like to ask you a series of questions about several IRS LMSB programs that you may or may not be familiar with. LMSB stands for the Large and Mid-Size Business division of the IRS.

27. What IRS LMSB Issue Management programs have you been introduced to or are aware of? (Open-ended and probe for as many programs respondent is aware of) [MULTIPLE RESPONSE QUESTION, DO NOT READ LIST]

1. The LIFE Process (Limited Issue Focused Examination)
2. Alternate Dispute Resolution (ADR)
3. Fast Track Settlement
4. Advanced Pricing Agreement
5. Pre-filing Agreement

Counter for "yes" in Q27 from 0-5

28. Which of the following IRS LMSB Issue Management programs have you been introduced to or are aware of? (Read only the programs that were coded 2, 3 or 4 in Q27)

	Yes	No	DK	Ref				
A.	The LIFE Process (Limited Issue Focused Examination	1	2	98	99			
B.	Alternate Dispute Resolution (ADR)	1	2	98	99			
C.	Fast Track Settlement	1	2	98	99			
D.	Advanced Pricing Agreement	1	2	98	99			
E.	Pre-filing Agreement	1	2	98	99			

Counter "yes" in Q28a-Q28e from 0 thru 5

(IF COUNTER EQ 0 FOR BOTH Q27 AND Q28, SKIP TO Q32)

29. Which of the following IRS LMSB Issue Management programs has your company used? (Read only the programs that were coded 1 in either Q27 or Q28)

Yes No DK Ref



A.	The LIFE Process (Limited Issue Focused Examination	1	2	98	99
B.	Alternate Dispute Resolution (ADR)	1	2	98	99
C.	Fast Track Settlement	1	2	98	99
D.	Advanced Pricing Agreement	1	2	98	99
E.	Pre-filing Agreement	1	2	98	99

Counter "yes" in Q29a-Q29e FROM 0 THRU 5

(IF Counter EQ 0 FOR Q29a-e, SKIP TO Q32)

30. Now I would like to ask you about specific IRS LMSB Issue Management programs that your company has used before. Are you very satisfied, somewhat satisfied, neither satisfied nor dissatisfied, somewhat dissatisfied, or very dissatisfied with (Read only the programs that were coded 1 in Q3)?

Ref	Very Satisfied	Somewhat Satisfied	Neither	Somewhat Dissatisfied	Very Dissatisfied	DK
	1	2	3	4	5	98 99

- A. The LIFE Process (Limited Issue Focused Examination)
- B. Alternate Dispute Resolution (ADR)
- C. Fast Track Settlement
- D. Advanced Pricing Agreement
- E. Pre-filing Agreement

IF ONLY ONE PROGRAM IS RATED IN Q30 SERIES, DO NOT ASK Q31 . [CATI: AUTO-PUNCH Q31 WITH THE ONE RATING FROM Q30 SERIES]

31. Overall, how satisfied or dissatisfied were you with these LMSB Issue Management programs? (If necessary, repeat scale)

Very satisfied	1
Somewhat satisfied	2
Neither satisfied nor dissatisfied	3
Somewhat dissatisfied	4
Very dissatisfied	5
(VOL) Don't know	98
(VOL) Refused	99

Hot Topic Questions

32. (For those customers who were aware of the issue management program Fast Track and did not utilize it)

(For cases with a disposal code other than 01 or 02). If there was a proposed change in your tax liability why didn't you use Fast Track? Was it because: [Check all that apply]

- Fast Track was not offered by the IRS
- Our issue was resolved at group level
- We preferred the standard Appeal procedures
- Other (specify) \_\_\_\_\_

32a. (If used Fast Track), How satisfied were you with Fast Track in quickly resolving your issues?

Very Satisfied	Somewhat Satisfied	Neither		Somewhat Dissatisfied	Very Dissatisfied	NA	DK	Ref
1	2	3	4	5	97	98	99	

32b (If very or somewhat dissatisfied in Q32a) Why?

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33. (For those customers who were aware of the issue management program LIFE and did not utilize it)

33a. Why didn't you use LIFE? Was it because: [Check all that apply]

LIFE was not offered by the IRS

We preferred standard audit procedures

Other (specify) \_\_\_\_\_

33b. (If used LIFE), How satisfied were you with LIFE in quickly resolving your issues?

Very Satisfied	Somewhat Satisfied	Neither		Somewhat Dissatisfied	Very Dissatisfied	NA	DK	Ref
1	2	3	4	5	97	98	99	

33c (If very or somewhat dissatisfied in Q33b) Why?

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34. Were you required to e-file a corporate tax return?

1—Yes

2—No

98—DK

99—Ref

34a. (If required to e-file corporate tax return), How satisfied are you with e-file process?

Very Satisfied	Somewhat Satisfied	Neither		Somewhat Dissatisfied	Very Dissatisfied	NA	DK	Ref
1	2	3	4	5	97	98	99	

34b (If very or somewhat dissatisfied in Q34a) Why?

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35. IRS has been focusing on tax shelters through both traditional enforcement action and volunteer programs. What kind of change in the marketing of tax shelters have you seen within your industry? (Do not read)

A significant decrease

- Some decrease
- No change
- Some increase
- A significant increase
- (Do not read) Don't know/unaware
- (Do not read) Refused

DEMOGRAPHICS BEGIN HERE:

QD1. Who in your company was in charge of handling the audit? Was it (read 1-4)? (NOTE: If respondent answers "me", ask for their position/title)

- The Corporate Officer 1
- The Tax Manager, Controller or Tax Department 2
- A Professional Outside Representative 3
- Another company employee 4 SPECIFY JOB TITLE: \_\_\_\_\_
- A team of people 5
- Someone else 6 SPECIFY JOB TITLE: \_\_\_\_\_
- Accounting Department.....7
- (VOL) Don't Know 98
- (VOL) Refused 99

QD2. Who prepared the return? Was it (read 1-4)? (NOTE: If respondent answers "me", ask for their position/title)

- The Corporate Officer 1
- The Tax Manager, Controller or Tax Department 2
- A Professional Outside Representative 3
- Another company employee 4 SPECIFY JOB TITLE: \_\_\_\_\_
- A team of people 5
- Someone else 6 SPECIFY JOB TITLE: \_\_\_\_\_
- Accounting Department.....7
- (VOL) Don't Know 98
- (VOL) Refused 99

QD3. Did you reach final agreement of the issues (read 1-5)?

- With the Team Coordinator 1
- With the Case Manager 2
- Through the Appeals Office 3
- Through Litigation, OR 4
- By some other means 5
- (VOL) Don't Know 98
- (VOL) Refused 99

QD4. What suggestions would you like to make to the IRS for improving its audit process?  
Anything else? (Open ended) (ENTER VERBATIM RESPONSE)

(VOL) Don't Know	98
(VOL) Refused	99