

(OMB Control Number: 1545-2250)  
TITLE OF INFORMATION COLLECTION: 2016 LB&I CAP Customer Satisfaction  
Survey

**LB&I Compliance Assurance Process (CAP)  
CUSTOMER SATISFACTION SURVEY**

*Intro Text – First Web Screen*

*As part of its continuing effort to improve the CAP (Compliance Assurance Process) review process, the IRS is conducting ongoing research to understand customer satisfaction with the review process. The voluntary survey takes about 15 minutes to complete. Your individual responses will be kept private and anonymous to the extent allowed by law, and the results will be presented to IRS's Large Business and International (LB&I) division only in aggregate form. If you have any questions about this survey, please e-mail the survey coordinator at: [survey@study.pcgfirm.com](mailto:survey@study.pcgfirm.com).*

*Our contract with IRS-LB&I authorizes us to collect taxpayer specific information. Therefore responding to the survey is not an unauthorized disclosure of taxpayer information. Prior to taking the survey, if you would like to verify the authenticity of the survey request, you may contact Keith Fowler, LB&I Program Analyst by phone (510-907-5290) or by email ([keith.fowler@irs.gov](mailto:keith.fowler@irs.gov)).*

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-2250. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please contact the Internal Revenue Service, Special Services Section, Room 6129, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

- A. Is this your first year participating in the Compliance Assurance Program (CAP)? Y/N
  
- B. [IF A=NO]: For which review year did your organization first begin to participate in CAP? (select only one)
  - a. 2005
  - b. 2006
  - c. 2007
  - d. 2008
  - e. 2009
  - f. 2010
  - g. 2011
  - h. 2012
  - i. 2013
  - j. 2014
  
- C. Have you filed a return in CAP? Y/N

D. [IF A=NO]: Please complete the following questions as it relates to your experience with CAP in the past 12 months.

CAP

1. Please rate your satisfaction with the following aspects of your experience with CAP; if some items do not apply, please select N/A.

Item	Very Dissatisfied 1	Somewhat Dissatisfied 2	Neither Dissatisfied nor Satisfied 3	Somewhat Satisfied 4	Very Satisfied 5	Not Applicable 9
<b>1. CAP Preparation</b>						
a. Appropriate level of training/orientation into the CAP program provided by IRS						
b. Level of mutual understanding between you and the IRS, obtained at the opening conference						
c. Your level of involvement in the CAP planning process						
d. Responsiveness of the review team to your suggestions in planning for the CAP review						
e. Overall satisfaction with opening conference						
<b>2. CAP Features</b>						
a. Focus on the accuracy of the return, as opposed to identifying problems						
b. IRS ability to handle issues in real-time						
c. IRS ability to communicate issues with disclosures in a timely manner						
d. Team adherence to the issues identified for audit per the Memorandum of Understanding (MOU) requirements						
e. Transparency of the IRS team throughout the process						
f. IRS team worked with you in a collaborative manner						
g. Team members' consideration of your position on issues						

Item	Very Dissatisfied 1	Somewhat Dissatisfied 2	Neither Dissatisfied nor Satisfied 3	Somewhat Satisfied 4	Very Satisfied 5	Not Applicable 9
h. Agents' or National Office willingness to discuss open issues						
i. Overall satisfaction with CAP features						
<b>3. Issue Identification</b>						
a. Issues identified were material/substantial						
b. IRS process for requesting information						
c. Clarity of information requested						
d. Your involvement in deciding the appropriate information necessary						
e. Relevance of the documents requested to the issues identified						
f. Overall satisfaction with Issue Identification						
<b>4. (Programming: Skip Section 4 if No to QC - have not filed a return)</b> Issue Resolution - <i>Please respond to the questions in this section relating to the CAP year with the most recently filed return</i>						
a. Resolution of significant issues prior to filing return						
b. Resolution of significant issues after filing return						
c. Efficiency of Appeals process						
d. Assistance from Counsel						
e. Length of time to resolve significant issues <b>before</b> filing your return						
f. Length of time to resolve significant issues <b>after</b> filing your return						
g. Appropriateness of questions raised by IRS in post-filing review						
h. Overall satisfaction with Issue Resolution						

Item	Very Dissatisfied 1	Somewhat Dissatisfied 2	Neither Dissatisfied nor Satisfied 3	Somewhat Satisfied 4	Very Satisfied 5	Not Applicable 9
5. IRS Team –The following questions are about the IRS team overall						
a. Knowledge of tax law						
b. Knowledge of your industry						
c. Knowledge of your company						
d. Responsiveness to your questions/concerns						
e. Adequacy of IRS staffing dedicated to CAP review						
f. Responsiveness of IRS team overall						
g. Consistency of collaboration/fairness across all members of the CAP team						
h. Overall satisfaction with IRS team (knowledge, responsiveness, etc.)						
6. Team Members –The following questions are about specific members of the IRS team						
a. The Account Coordinator's level of decision making authority						
b. The Account Coordinator's ability to facilitate communication between IRS personnel and your staff						
c. The Account Coordinator's understanding of the CAP objectives and purpose						
d. The Specialist's understanding of the CAP objectives and purpose						
e. Team Manager's ability to facilitate each step of the process						
7. (Programming: Skip Section 7 if No to QC – have not filed a return)						

Item	Very Dissatisfied 1	Somewhat Dissatisfied 2	Neither Dissatisfied nor Satisfied 3	Somewhat Satisfied 4	Very Satisfied 5	Not Applicable 9
Proposed Adjustments <i>Please respond to the questions in this section relating to the CAP year with the <b>most recently filed return</b></i>						
a. Timeliness of the final notification of proposed adjustments						
b. Clarity of explanations provided for adjustments made to tax return						
c. Overall satisfaction with proposed adjustment process						
8. Considering all the aspects discussed in the survey, but excluding the outcome of the CAP review, please rate your <b>overall satisfaction with CAP.</b>						The "NA" Option will not be available for this item

8a. (If CODE 1, or 2 in Q8), Why are you dissatisfied overall with the process? Please be specific (i.e. dissatisfaction with process and/or review team, etc.).

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9. How certain are you that there will be no additional material changes from the audit team for the 2014 audit cycle?

- a. Very certain
- b. Somewhat certain
- c. Neither certain nor uncertain
- d. Somewhat uncertain
- e. Very uncertain

10. What specific indicators does your firm use to signal that an audit is completed? (Select all that apply)

- a. No additional material changes from the audit team
- b. A written agreement
- c. A no-change letter

- d. Expired statute
- e. Other (specify):

11. Please indicate how much of an impact each of the following outcomes had on your overall tax certainty 1=no impact, 5=very high impact

- a. Avoiding or reducing statute extensions
- b. Greater audit currency (fewer audit years open at any one time)
- c. Reduced number of open or un-agreed post-filing issues
- d. Lower dollar amount of open or un-agreed post-filing issues
- e. Faster resolution of complex issues (transfer pricing, restructurings, acquisitions, R&E)
- f. Lower federal, state & international tax reserve dollar amounts
- g. Fewer federal, state & international tax reserve issues
- h. Fewer amended state and/or local returns
- i. Less interest accrued on tax reserves
- j. Less time spent on audit examinations
- k. Fewer issues going to Appeals/litigation
- l. Lower costs for outside service providers (including legal fees)
- m. Faster tax refunds
- n. Fewer UTPs to document and report
- o. Greater comfort with financial statement reporting of federal income taxes
- p. Improved accuracy of tax projections
- q. Improved accuracy of cash flow projections

12. To what degree has CAP increased tax certainty for your corporation?

- A lot
- Somewhat
- Little
- Not at all

#### Administrative Burden

13. How satisfied are you with the amount of time you and your company spent working on this audit?

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

14. What was the single greatest source of burden incurred by the audit process in the past 12 months (choose one):

- a. Financial resources spent on an audit
- b. Staff resources required for audit
- c. Amount of time spent gathering information for IDRs

- d. The cost of having financial reserves to cover future audits
- e. Cost of record keeping
- f. Audits held open from one year to the next or over multiple years
- g. Other [specify]: \_\_\_\_\_

15. Has participation in the CAP program over the past 12 months reduced burden in any of the following areas (mark all that apply):

- a. Financial resources spent on an audit
- b. Staff resources required for audit
- c. Amount of time spent gathering information for IDRs
- d. The cost of having financial reserves to cover future audits
- e. Cost of record keeping
- f. Audits held open from one year to the next or over multiple years
- g. None of the above

16. Please rate the degree of burden you have experienced over the past 12 months for each of the following activities (1=no burden, 5= very high burden, or NA=not applicable)

- a. Searching for supporting documentation
- b. The volume (number) of issues identified
- c. The volume (number) of IDRs
- d. The volume of “any and all” IDRs
- e. The volume of technical advice memoranda (TAMs), private letter rulings (PLRs), etc.
- f. The frequency of issues going to Appeals
- g. The number of audit issues requiring litigation
- h. Fees from outside consultants (including legal fees)
- i. The volume of uncertain tax positions (UTPs) reported
- j. The number of number of Notice of Proposed Agreements (NOPAs)
- k. The volume of Issue Resolution Agreements (IRAs)
- l. The number and volume of Revenue Agent Reports (RARs) requiring preparation, review and processing
- m. The accumulation of interest on tax deficiencies
- n. The need to file amended state and local tax returns
- o. Overall burden on your tax department

17. Prior to the audit, what was your expectation of the length of time in **months** for the audit to be completed: \_\_\_\_\_ months

18. Were your expectations for the length of time to audit completion met? Y/N

19. How are you measuring the success of the CAP?

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20. Please note any barriers you've experienced in the CAP review process since your organization began participating?

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21. How likely are you to recommend CAP to another organization? Are you:

- 5 Very likely
- 4 Somewhat likely
- 3 Neither likely nor unlikely
- 2 Not very likely
- 1 Not at all likely

22. What changes or improvements would you like to see made in CAP? Please consider anything related to training, opening conference, the review process, IDRs, the Account Coordinator, Team Manager, Specialists, tax return filing process, or any other improvement areas.

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Thank you for your participation!

**Message #1 – Email pre-note sent by Keith Fowler, LB&I, to survey sample**

FROM: Chris Larsen  
Director, Planning, Analysis, Inventory and Research

SUBJECT: IRS LB&ICAP Survey

I am requesting your assistance on an important study concerning your experience with the CAP (Compliance Assurance Process) program. As a part of our balanced measures of performance in the area of customer satisfaction, we regularly survey taxpayers about their interactions with us. Getting reliable customer feedback is essential, and helps us understand their issues and provide better service.

You will receive an invitation to the survey from our contract vendor, Pacific Consulting Group. This survey will request information concerning your interactions with the IRS during your most recent CAP audit process. Our contract with our vendor authorizes them to collect taxpayer specific information; therefore, responding to the survey is not an unauthorized disclosure of taxpayer information. Prior to taking the survey, if you would like to verify the authenticity of the survey request, you may contact Keith Fowler by phone 510-907-5290 or by email ([keith.fowler@irs.gov](mailto:keith.fowler@irs.gov)).

This survey, like our customer satisfaction surveys, is being conducted by an outside firm to help ensure privacy to the extent allowed by law. Your individual responses will be aggregated with those of other employees; our survey administrator will provide us with summary findings only. I also want to emphasize that your participation is voluntary, but will be very much appreciated.

Note that the FROM and SUBJECT lines will appear in the email fields, not in the body of the email.

FROM: Pete Webb, Pacific Consulting Group

SUBJECT: IRS LB&I CAP Survey

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Dear [Name],

Last week you received an e-mail from Chris Larsen at the IRS asking your personal assistance on an important study to seek your perspective on CAP. This is an opportunity for you to voice your opinion about CAP and help LB&I improve the CAP process.

We are authorized by the IRS to conduct this important research and to collect taxpayer specific information. Therefore, responding to the survey is not an unauthorized disclosure of taxpayer information. Prior to taking the survey, if you would like to verify the authenticity of the survey request, you may go to [www.irs.gov/uac/Customer-Satisfaction-Surveys](http://www.irs.gov/uac/Customer-Satisfaction-Surveys) or you may contact Keith Fowler by email at [keith.fowler@irs.gov](mailto:keith.fowler@irs.gov).

The voluntary survey takes about 15 minutes to complete. Your individual responses will be kept completely private and anonymous to the extent allowed by law, and the results will be presented to LB&I only in aggregate form.

Please support the LB&I's effort by completing the LB&I CAP Survey using the following login ID and password to access the survey.

Login ID: XXXXXX

Password: XXXXXXXXXX

If you have any difficulty opening the survey link or completing the survey, please e-mail the survey coordinator at [survey@study.pcgfirm.com](mailto:survey@study.pcgfirm.com)

Thank you in advance for taking the time to complete the survey.

Sincerely,

Pete Webb, Project Director, Pacific Consulting Group

FIRST FOLLOW-UP E-MAIL FOR LB&I CAP SURVEY

FROM: IRS LB&I CAP Survey Coordinator

SUBJECT: IRS LB&I NEEDS YOUR HELP

Dear [First Name],

Last week we sent you an e-mail seeking your assistance on an important study to collect your perspective on LB&I CAP program. Your participation is essential to help LB&I improve the CAP process.

We are authorized by the IRS to conduct this important research and to collect taxpayer specific information. Therefore, responding to the survey is not an unauthorized disclosure of taxpayer information. Prior to taking the survey, if you would like to verify the authenticity of the survey request, you may go to [www.irs.gov/uac/Customer-Satisfaction-Surveys](http://www.irs.gov/uac/Customer-Satisfaction-Surveys) or you may contact Keith Fowler by email at [keith.fowler@irs.gov](mailto:keith.fowler@irs.gov).

*The survey is strictly voluntary. However, your participation will be greatly appreciated. The survey takes about 15 minutes to complete. Your individual responses will be kept completely private and anonymous to the extent allowed by law, and the results will be presented to LB&I only in aggregate form.*

*Please help LB&I's effort to improve the CAP program by completing the LB&I CAP Survey using the following login ID and password to access the survey.*

*Login ID: XXXXXX  
Password: XXXXXXXXXX*

*If you have any difficulty opening the survey link or completing the survey, please e-mail the survey coordinator at [survey@study.pcgfirm.com](mailto:survey@study.pcgfirm.com)*

*Thank you in advance for taking the time to complete the survey.*

*Sincerely,*

*LB&I CAP Survey Coordinator*

FINAL REMINDER E-MAIL FOR LB&I CAP SURVEY

FROM: IRS LB&I CAP Survey Coordinator

SUBJECT: LAST CHANCE TO HELP IRS LB&I IMPROVE ITS SERVICES TO YOU!!

Dear [Name],

In the past several weeks we have sent you e-mail seeking your assistance on an important study to collect your perspective on LB&I CAP program. LB&I would like to hear your comments about the CAP process. Your participation is extremely important to LB&I's effort to provider better programs and services to you.

We are authorized by the IRS to conduct this important research and to collect taxpayer specific information. Therefore, responding to the survey is not an unauthorized disclosure of taxpayer information. Prior to taking the survey, if you would like to verify the authenticity of the survey request, you may go to [www.irs.gov/uac/Customer-Satisfaction-Surveys](http://www.irs.gov/uac/Customer-Satisfaction-Surveys) or you may contact Keith Fowler by email at [keith.fowler@irs.gov](mailto:keith.fowler@irs.gov).

*The survey is strictly voluntary. However, your participation will be greatly appreciated. The survey takes about 15 minutes to complete. Your individual responses will be kept completely private and anonymous to the extent allowed by law, and the results will be presented to LB&I only in aggregate form.*

*Please help LB&I's effort to improve the CAP program by completing the LB&I CAP Survey using the following login ID and password to access the survey.*

*The survey is available online until [DATE].*

*Login ID: XXXXXX  
Password: XXXXXXXXX*

*If you have any difficulty opening the survey link or completing the survey, please e-mail the survey coordinator at [survey@study.pcgfirm.com](mailto:survey@study.pcgfirm.com)*

*Thank you in advance for taking the time to complete the survey.*

*Sincerely,*

*LB&I CAP Survey Coordinator*

## SECOND FOLLOW-UP E-MAIL FOR LB&I CAP SURVEY

FROM: IRS LB&I CAP Survey Coordinator

SUBJECT: IRS LB&I APPRECIATES YOUR HELP!!

Dear [Name],

In the past two weeks we have sent you e-mails seeking your assistance on an important study to collect your perspective on LB&I CAP program. LB&I would like to hear your comments about the CAP process. Your participation is extremely important to LB&I's effort to provide better programs and services to you.

We are authorized by the IRS to conduct this important research and to collect taxpayer specific information. Therefore, responding to the survey is not an unauthorized disclosure of taxpayer information. Prior to taking the survey, if you would like to verify the authenticity of the survey request, you may go to [www.irs.gov/uac/Customer-Satisfaction-Surveys](http://www.irs.gov/uac/Customer-Satisfaction-Surveys) or you may contact Keith Fowler by email at [keith.fowler@irs.gov](mailto:keith.fowler@irs.gov).

*The survey is strictly voluntary. However, your participation will be greatly appreciated. The survey takes about 15 minutes to complete. Your individual responses will be kept completely private and anonymous to the extent allowed by law, and the results will be presented to LB&I only in aggregate form.*

*Please help LB&I's effort to improve the CAP program by completing the LB&I CAP Survey using the following login ID and password to access the survey.*

*The survey is available online until [DATE].*

*Login ID: XXXXXX  
Password: XXXXXXXXX*

*If you have any difficulty opening the survey link or completing the survey, please e-mail the survey coordinator at [survey@study.pcgfirm.com](mailto:survey@study.pcgfirm.com)*

*Thank you in advance for taking the time to complete the survey.*

*Sincerely,*

*LB&I CAP Survey Coordinator*