



## Instructions

Before you begin, here are some instructions about how the survey works:

- Click on the **NEXT** button to save your responses and continue to the next page.
- Click on the **PREVIOUS** button to view your responses on a previous page. You may change your answers to responses already entered. **Do not use your browser's Back button.** This may cause you to exit the survey.
- You may suspend the survey at any time by clicking **STOP**. You may re-enter the survey where you left off by going to <http://www.IRSAppealsSurvey.com> and re-entering your unique password. If you close your browser without clicking **STOP**, the survey will automatically halt and you will need to wait 10 minutes to re-access the survey and continue where you left off.

### *Paperwork Reduction Act Notice*

*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 write to: Internal Revenue Service, Special Services Section, 1111 Constitution Avenue, NW, SE:W:CAR:MP:T:M:S - Room 6129, Washington DC 20224.*

### *Privacy Statement*

*The authority requesting the information is 5 USC 301. The primary purpose of asking for the information is to determine steps IRS can take to improve our service to you. The information may be disclosed as authorized by the routine uses published for the Privacy Act System of Records entitled, Treas/IRS 00.001 Correspondence Files, including Stakeholder Partnership File, and Correspondence Control Files, as published in the Federal Register: December 10, 2001 (Volume 66, Number 237)] [Notices] pages 63785-6. Providing the information is voluntary. Not answering some or all of the questions will not affect you.*

///ASK ALL///

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, I never had a case with the IRS Appeals Office

03 No, I had a case with the IRS Appeals Office, but I am not the person who worked with Appeals Officer/Settlement Officer

88 NO ANSWER ///HIDDEN///

///IF Q2=02,03,88 THEN: DISPLY THE FOLLOWING SCREEN:

Thank you for your time. Those are all the questions we have for you.

AND, TERM AS DISP 26

///ASK IF Q2=01///

Q3. Are you the...

01 Taxpayer

02 Taxpayer's representative/power of attorney (POA)

03 Corporate Officer (Please specify) ///q3\_othop3 NO ANSWER ///HIDDEN/// q3\_othop3\_codes=88

04 Other (Please specify) ///q3\_othop4 NO ANSWER ///HIDDEN///q3\_othop4\_codes=88

88 NO ANSWER ///HIDDEN///

///ASK IF Q3 = 02, ELSE SKIP TO Q3b///

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

*This question is referring to all cases you have represented in Appeals during the last 12 months.*

\_\_\_\_\_ Enter response [0 – 250]

88 NO ANSWER ///HIDDEN, STORE AS Q3a\_CODES=88///

///ASK IF Q3=02///POATP. For this survey, please think about the case concerning <TP\_NAME\_CLEAN>.

///ASK IF Q2=01///

Q3b. In regards to this specific situation which required you to appeal your case, how satisfied were you with your IRS experience prior to coming through the Office of Appeals?

Again, please think about only your experience with the IRS before you began working with Appeals.

05 Very satisfied

04 Somewhat satisfied

03 Neither satisfied nor dissatisfied

02 Somewhat dissatisfied

01 Very dissatisfied

96 Not Applicable

88 NO ANSWER ///HIDDEN///

///ASK IF Q2=01 ///

Q5\_1. Regardless of the outcome of your appeal, please rate your overall satisfaction with the Appeals process.

- 05 Very satisfied
- 04 Somewhat satisfied
- 03 Neither satisfied nor dissatisfied
- 02 Somewhat dissatisfied
- 01 Very dissatisfied
- 96 Not Applicable
- 88 NO ANSWER ///HIDDEN///

///ASK IF [ADRFLAG=1]///

ADRA. Thank you. The remainder of the questions will focus on 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. The first few questions are about the 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 ADRFLAG=01, ELSE SKIP TO ADR1///

ADR0. Our records indicate that you participated in the Alternative Dispute Resolution or ADR program, specifically the <ADRNAME> process. Do you recall participating in this program?

- 01 Yes //GO TO ADR2A//
- 02 No //GO TO Appeals Section introduction//
- 98 I don't know //GO TO Appeals Section Introduction//
- 88 NO ANSWER ///HIDDEN/// //GO TO Appeals Section introduction//

///ASK IF ADRFLAG=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 I don't know //GO TO Appeals Section introduction//
- 88 NO ANSWER ///HIDDEN/// //GO TO Appeals Section introduction//

///ASK IF ADR1=01///

ADR1a. Why did you decide not to use ADR?

ENTER RESPONSE: \_\_\_\_\_ //TEXT RANGE 5,000//

- 88 NO ANSWER ///HIDDEN, STORE AS ADR1a\_CODES=88///

///ASK ADR2A – ADR2E IF ADR1=03 OR ADR0=01///

ADR2. Please rate your satisfaction with the following statements. If a question does not apply to you please select 'Not Applicable.' In answering these questions, please think about the entire process and not just the outcome of your appeal.

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

02 Somewhat dissatisfied  
01 Very dissatisfied  
96 Not Applicable  
88 NO ANSWER ///HIDDEN///

- 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 (ADRFLAG= 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 I don't know ///SKIP TO ADR4///  
88 NO ANSWER ///HIDDEN/// ///SKIP TO ADR4///

///ASK IF ADR3=01///

ADR3a. Please estimate how much you saved in a dollar amount.

ENTER RESPONSE: \_\_\_\_\_ [\$1 - 9,999,999]

88 NO ANSWER ///HIDDEN, STORE AS ADR3a\_CODES=88///

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

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

01 Yes, I saved time  
02 No, the time was about the same  
03 No, the time increased  
98 I don't know  
88 NO ANSWER ///HIDDEN///

///ASK 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  
88 NO ANSWER ///HIDDEN///

///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  
88 NO ANSWER ///HIDDEN ///

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

ADR5. Did the ADR process timeframes meet your expectations?

- 01 Yes
- 02 No
- 88 NO ANSWER ///HIDDEN

///ASK IF ADR1 = 3 or (ADRFLAG= 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?

- 05 Very satisfied
- 04 Somewhat satisfied
- 03 Neither satisfied nor dissatisfied
- 02 Somewhat dissatisfied
- 01 Very dissatisfied
- 88 NO ANSWER ///HIDDEN ///

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

ADR7. Would you use ADR again?

- 01 Yes
- 02 No
- 88 NO ANSWER ///HIDDEN ///

///ASK IF ADR7=02///

ADR7a. Why wouldn't you use ADR again?

ENTER RESPONSE: \_\_\_\_\_ //TEXT RANGE 5,000//

- 88 NO ANSWER ///HIDDEN, STORE AS ADR7a\_CODES=88///

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

ADR8. Would you recommend ADR to others?

- 01 Yes
- 02 No
- 98 Not sure, it depends
- 88 NO ANSWER ///HIDDEN/// ///GO TO ADR9///

///ASK IF ADR8 in (01, 02, 98)///

ADR8a. \ Why would you say that?

ENTER RESPONSE: \_\_\_\_\_ //TEXT RANGE 5,000//

- 88 NO ANSWER ///HIDDEN, STORE AS ADR8a\_CODES=88///

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

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

- 01 Yes
- 02 No
- 88 NO ANSWER ///HIDDEN///

/// ASKIF ADR9=01//

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

ENTER RESPONSE: \_\_\_\_\_ ///TEXT RANGE 5,000///

88 NO ANSWER ///HIDDEN, STORE AS ADR9WHAT\_CODES=88///

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

ENDADR Thank you for your feedback on the ADR process.

///ASK IF Q2=01///

### Appeals Section

AINTRO. The next few questions will focus on the process of resolving your tax case with the Appeals Office. Please focus on your experience with the Appeals Office, and not any other experiences you have had within the IRS.

///ASK Q4\_A – Q4\_Q IF Q2=01 ///

Q4 Please rate your satisfaction with the following items. If a question does not apply please select 'Not Applicable.' In answering these questions, please think about the entire process and not just the outcome of your appeal. How satisfied were you with the ...

05 Very satisfied

04 Somewhat satisfied

03 Neither satisfied nor dissatisfied

02 Somewhat dissatisfied

01 Very dissatisfied

96 Not Applicable

88 NO ANSWER ///HIDDEN///

Q4\_A\_ Explanation by Appeals of the appeals process.

Q4\_B\_ Explanation by Appeals of your rights if a resolution is not reached in Appeals.

Q4\_C\_ Clarity of the Appeals explanation of records and documents needed for the appeal.

Q4\_D\_ Consideration by Appeals of the information that you presented.

Q4\_E\_ Application of the law by Appeals to the facts in your case.

Q4\_F\_ Appeals Officer's knowledge of your industry's issues and practices.

Q4\_G\_ Appeals staff listening to your concerns.

Q4\_I\_ Professionalism of the Appeals person.

Q4\_J\_ Degree of respect shown to you.

Q4\_K\_ Clarity of explanations provided for adjustments made to your tax liability.

Q4\_L\_ Explanation by Appeals of your payment options.

Q4\_N\_ Time it took to hear from Appeals after you notified the IRS you wanted an appeals conference.

///ASK IF Q4N in (01,02)///

Q4Na. How many days do you feel it should have taken to hear from Appeals after you notified the IRS you wanted an appeals conference?

Number of Days: \_\_\_[ 0 - 997 ]

88 NO ANSWER ///HIDDEN, STORE AS Q4Na\_CODES=88///

///ASK IF Q2=01///

Q4\_O\_ Time it took Appeals to schedule your initial conference after they first contacted you.

- 05 Very satisfied
- 04 Somewhat satisfied
- 03 Neither satisfied nor dissatisfied
- 02 Somewhat dissatisfied
- 01 Very dissatisfied
- 96 Not Applicable
- 88 NO ANSWER ///HIDDEN///

///ASK IF Q4O in (01,02)///

Q4\_O\_ax. How many days do you feel it should have taken to schedule your initial conference after they first contacted you?

Number of Days: \_\_\_[ 0 - 997 ]

88 NO ANSWER ///HIDDEN, STORE AS Q4Oax\_CODES=88///

///ASK IF Q2=01///

Q4\_P\_. Length of the appeals process, from start to finish.

- 05 Very satisfied
- 04 Somewhat satisfied
- 03 Neither satisfied nor dissatisfied
- 02 Somewhat dissatisfied
- 01 Very dissatisfied
- 96 Not Applicable
- 88 NO ANSWER ///HIDDEN///

//ASK IF Q4P in (01,02)///

Q4\_P\_a. How many days do you feel the length of the appeals process should have taken, from start to finish?

Record Number of Days: \_\_\_[ 0 - 997 ]

88 NO ANSWER ///HIDDEN, STORE AS Q4Pa\_CODES=88///

///ASK IF Q2=01///

Q4\_Q\_. Degree of independence that Appeals had from the people who proposed the adjustments.

*Did Appeals take a "fresh" look at the disputed items?*

- 05 Very satisfied
- 04 Somewhat satisfied
- 03 Neither satisfied nor dissatisfied
- 02 Somewhat dissatisfied
- 01 Very dissatisfied
- 96 Not Applicable
- 88 NO ANSWER ///HIDDEN///

///ASK IF Q4Q in (01,02)///

Q4\_Q\_a. In what way did you feel Appeals was not independent from the people who proposed the adjustments?

ENTER RESPONSE: \_\_\_\_\_ //TEXT RANGE 5,000///

88 NO ANSWER ///HIDDEN, STORE AS Q4\_Q\_a\_CODES=88///



//ASK ALL//

Q4R. Did you visit [www.IRS.gov](http://www.IRS.gov) during your appeal?

- 01 Yes
- 02 No
- 03 I don't remember
- 88 NO ANSWER ///HIDDEN///

///ASK IF Q4R=01///

Q4Ra. Did you find the information on [www.IRS.gov](http://www.IRS.gov) helpful in understanding the appeals process?

- 01 Yes
- 02 No
- 88 NO ANSWER ///HIDDEN///

///ASK IF Q2=01 ///

///ASK IF Q5\_1=01,02 ///

Q5a. What was the most dissatisfying aspect of the process?

ENTER RESPONSE: \_\_\_\_\_ //TEXT RANGE 5,000///  
88 NO ANSWER ///HIDDEN, STORE AS Q5a\_CODES=88///

///ASK IF Q5\_1=04,05 //

Q5b. What was the most positive aspect of the appeals process?

ENTER RESPONSE: \_\_\_\_\_ //TEXT RANGE 5,000///  
88 NO ANSWER ///HIDDEN, STORE AS Q5B\_CODES=88///

///ASK IF Q2=01///

Q6 Do you have any suggestions for improvement of the appeals process?

- 01 Yes
- 02 No
- 88 NO ANSWER ///HIDDEN///

///ASK IF Q6=01///

Q6a. What other suggestions do you have for Appeals to improve the appeals process?

ENTER RESPONSE: \_\_\_\_\_ //TEXT RANGE 5,000///  
88 NO ANSWER ///HIDDEN, STORE AS Q6a\_CODES=88///

///ASK IF Q2=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
- 88 NO ANSWER ///HIDDEN///

///ASK IF Q7 = 04, ELSE SKIP TO Q8///

Q7EMAIL. Please note that Appeals is currently prohibited from sending e-mails to taxpayers or their representatives, but may receive them.

///ASK IF Q2=01///

Q8. Occasionally, ICF conducts additional in-depth IRS Appeals-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 I am interested in participating in future research.
- 02 I am NOT interested in participating in future research.
- 88 NO ANSWER ///HIDDEN///

///ASK IF Q8=01///

Phone2. Please enter the telephone number where you would like us to call you.

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88 NO ANSWER ///HIDDEN, STORE AS PHONE2\_CODES=88///

///ASK IF Q8=01///

Email. Please enter your email address.

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88 NO ANSWER ///HIDDEN, STORE AS EMAIL\_CODES=88///

///COMPLETE PAGE///

### **CLOSING COMMENTS**

CLOSING. That completes the survey. 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. The address is:

**Special Services Section**  
**1111 Constitution Avenue, NW,**  
**SE:W:CAR:MP:T:M:S - Room 6129**  
**Washington DC 20224.**

Thank you for your help with this important survey.