

LB&I Domestic Survey 2016
Attachment A

Pre-Note Message

The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 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 Business and International Division (LB&I) of the IRS is polling taxpayers to obtain feedback on overall performance with recently closed examinations. This letter is to let you know that you may be randomly selected to participate in the survey.

The primary purpose for requesting this information is to help the IRS improve its service to taxpayers. Our authority for requesting the information is 5 USC and 26 USC 7801. Providing information is voluntary. However, if you do not answer all or part of the survey questions, the IRS may lack information it could use to improve taxpayer service. The information you provide may be disclosed to an IRS contractor when authorized by law. The contractor is required to follow confidentiality protections required by the Privacy Act and /or Internal Revenue Code section 6103.

The IRS is not contacting taxpayers directly but has asked an independent research firm, Pacific Consulting Group and their subcontractor Pacific Market Research, to conduct the research. They may be contacting you via phone and asking for your participation in a 25-minute survey. Please take the time to participate in this study and use this opportunity to be candid about our performance.

To verify the authenticity of this survey, please visit IRS.gov and enter the search term "customer surveys." The IRS Customer Satisfaction Survey page contains a list of valid, current and unexpired, IRS surveys and as of this issuance should provide a reference to LB&I Industry and Coordinated Industry Examinations.

If you have any other questions about this survey, please call the Survey Helpline at 1-866-960-7897 or contact Keith Fowler, LB&I Program Analyst, by email at keith.fowler@irs.gov. Thank you in advance for your interest in improving our services.

Sincerely,

Kathryn Greene
Director of Technology and Program Solutions
Large Business and International Division (LB&I)
Internal Revenue Service

L4900

TELEPHONE NUMBER: _____ - _____ - _____

Interviewer: _____

Interview Date: MO, DATE, YR

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 2014.....1

November 2014.....2

December 2014.....3

January 2015.....4

February 2015.....5

March 2015.....6

April 2015.....7

May 2015.....8

June 2015.....9

July 2015.....10

August 2015.....11

September 2015.....12

S3. INDUSTRY CODE (IND AREA TYPE CD)

S4. DFO CODE(DIRECTOR TYPE CD)

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 Pacific Market Research. 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

Hello, this is _____ with the national research firm of Pacific Market Research. 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 Pacific Market Research. 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 Pacific Market Research. I am calling about work we are conducting for the Internal Revenue Service.

B.1.1 **[IF CONTACT TYPE IS NOT CPA AND TAXPAYER REPRESENTATIVE]** I need to speak to the person who is most familiar with federal tax audits for [insert company name].

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.1.2 **[IF CONTACT TYPE IS CPA OR TAXPAYER REPRESENTATIVE]**We'd like to speak with the person who is most knowledgeable about IRS audits for [INSERT COMPANY NAME]. Would that be you or someone else at [INSERT COMPANY NAME]?

Me	1	SKIP TO D.1
Someone at firm	2	GO TO B.2

- B.2 What is that person's name and telephone number?
 Gave name/number.....1 **RECORD NAME/NUMBER, ARRANGE CALLBACK**
 No such person, CPA or taxpayer rep is the correct person...2 **GO TO D.1**
 Refused.....2 **GO TO B.2A**

IF REFUSED IN B.2, READ:

The IRS has contracted with Pacific Market Research to conduct this survey to ensure that the data is private to the extent allowed by law. Pacific Market Research is bound by the terms of our 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.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 Pacific Market Research. 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, 2014** about that IRS audit. Would you be the best person in the company to talk with about any IRS audits of (insert company name) since **October 1, 2014**?

- 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.3**

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

The IRS has contracted with Pacific Market Research to conduct this survey to ensure that the data is private to the extent allowed by law. Pacific Market Research 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 25 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 Pacific Market Research. 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, 2014**. 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. Did the IRS complete an audit cycle at [INSERT COMPANY NAME] since **October 1, 2014**?

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

D.2. 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.2A**
Not sure.....3 **GO TO D.2A**

D.2A. Who would have had the most contact with the IRS audit team during this cycle?

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

D.3. This interview will take about 25 minutes. The answers you provide will be private to the extent allowed by law and your business and individual identity information will not be shared with the IRS. You are under no obligation to continue with the interview, it is completely voluntary on your part. However, your answers will help the IRS provide better service to the business community. May we continue with the interview?

Yes.....1 **GO TO Q1.**
Bad time.....2 **SCHEDULE CALLBACK**
Want to think about it.....3 **SCHEDULE CALLBACK**
Refused.....4 **TERMINATE END CALL**

This interview will take about 25 minutes. The OMB Control Number for this study is 1545-2250. If you have any comments concerning the time estimates associated with this study or on how to make this process simpler, I will read to you an address you can write to.

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

TACK-UP #1: FREQUENTLY ASKED QUESTIONS

IF RESPONDENT WANTS A NUMBER TO CALL TO VERIFY SURVEY:

You can call PMR anytime toll-free on 1-866-960-7897. Just say you are calling about the LB&I Domestic Survey.

IF RESPONDENT ASKS FOR IRS 513-518-4905 during business hours and ask for Keith Fowler.

The OMB Number will be provided to each participant.

The OMB Clearance Number is 1545-2250. If you would like, I can give you an address where you can send your comments regarding this survey.

Send your comments and suggestions to:

Internal Revenue Service, Special Services Section, Room #IR-6129, 1111 Constitution Ave. NW, Washington, DC 20224.

IF HESITANT, OR ASKS FOR MORE INFORMATION:

The Internal Revenue Service has asked Pacific Market Research to conduct a survey of medium and large corporations. It is important that I speak to either the company's Chief Financial Officer (CFO), or the person who is knowledgeable about IRS audits of your company's income tax returns. I will only need about 25 minutes of his or her time.

IF RESPONDENT ASKS IF PARTICIPATION IS REQUIRED:

The survey is completely voluntary. You do not have to participate. Furthermore, your responses will not be used to select (or non-select) your company for future examinations.

IF RESPONDENT ASKS HOW NUMBER WAS OBTAINED AND/OR IS STILL RELUCTANT:

You were randomly selected for this survey from list of medium and large corporations that have completed an audit cycle since **October 1, 2014**. Although, IRS provided us with the list, Pacific Market Research 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 PMR is an employee of the IRS and any information you provide us will be completely private and anonymous to the extent allowed by law.

IF RESPONDENT DWELLS ON AN ON-GOING IRS PROBLEM:

Pacific Market Research 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.

[Programmer: Include skips for IC and CIC as highlighted below]

I am going to ask you a series of questions about the audit process at [INSERT COMPANY NAME]. For each one, please tell me how satisfied or dissatisfied you are, regardless of whether you agreed or disagreed with the final outcome. Please use the following rating scale: very satisfied, somewhat satisfied, neither satisfied nor dissatisfied, somewhat dissatisfied, and very dissatisfied.

Interviewers: Read scale labels, not numbers. Only reference scale numbers if respondents insist on responding using scale point numbers rather than labels. Please verify label with respondents if other than ‘3’ rating.

Collaboration/Fairness

1. First, how would you rate your satisfaction with the following:

Very Satisfied	Somewhat Satisfied	Neither Satisfied nor Dissatisfied	Somewhat Dissatisfied	Very Dissatisfied	NA	DK	Ref
5	4	3	2	1	97	98	99

- a. Your overall involvement in the audit planning process for this audit cycle
- b. The issues identified were material/substantial
- c. You were given the opportunity to provide an explanation or briefing on the facts and circumstances related to an issue
- d. You were able to provide an explanation of how your company treated the issue as presented on the return
- e. Documents requested were relevant to the issues identified
- f. The team worked with you to help minimize document requests
- g. The team worked with you to identify the appropriate documents to fulfill the request
- h. You had enough time to obtain the required documents in advance of the deadlines
- i. The team’s efforts to discuss and resolve taxpayer barriers to responding to IDRs
- j. The team’s responsiveness to your questions
- k. The team’s ability to handle issues promptly
- l. The frequency with which the team met their deadlines
- m. Team members’ knowledge of your industry
- n. Team members’ knowledge of your company
- o. Team members’ knowledge of your company’s audit history
- p. Technical experts and specialists were engaged appropriately
- q. The team members’ focus on the accuracy of the return, as opposed to identifying problems
- r. The technical guidance the team provided during the audit process
- s. The instructional guidance the team provided on how to respond to the IDRs
- t. How well the team helped you work through the audit process as quickly as possible
- u. The team members’ discussion of findings prior to issuing Notice of Proposed Adjustment
- v. Team members’ consideration of your position on the issues
- w. Level of collaboration/fairness was consistent across all members of the audit team
- x. Taking all factors into account, how would you rate your overall sat w/ collaboration/fairness

Transparency

2. How would you rate your satisfaction with the following [If necessary, say “Again, the scale is very satisfied, somewhat satisfied, neither satisfied or dissatisfied, somewhat dissatisfied, or very dissatisfied.”]:

Very Satisfied	Somewhat Satisfied	Neither Satisfied nor Dissatisfied	Somewhat Dissatisfied	Very Dissatisfied	NA	DK	Ref
5	4	3	2	1	97	98	99

- a. The clarity of the team’s description of the issue under investigation (audit areas to be addressed)
- b. Agent explained the rationale and justification for how they selected issues to include in the audit
- c. Communication of the overall audit goals
- d. Clearly communicated priorities
- e. Priorities were consistent across agents
- f. Priorities were consistent over the course of the audit
- g. Clarity of information requested in the IDR
- h. Specificity of the IDR
- i. IDR deadlines and milestones were clearly identified
- j. Ability to answer your questions
- k. How well the audit team communicated with you
- l. You were kept informed of any changes to the scope or depth of your audit plan
- m. How well the audit team kept you informed of progress toward milestones
- n. Clarity of explanations provided for adjustments made to your return
- o. Level of transparency was consistent across all members of the audit team
- p. Taking all factors into account, how would you rate your overall satisfaction with IRS transparency during the audit process?

Certainty

3. How satisfied are you that... [repeat scale if needed]

Very Satisfied	Somewhat Satisfied	Neither Satisfied nor Dissatisfied	Somewhat Dissatisfied	Very Dissatisfied	NA	DK	Ref
5	4	3	2	1	97	98	99

- a. The issues identified are unambiguous
- b. There was a thorough discussion of contingencies and/or changes to the audit plan resulting from new developments
- c. The team adhered to the issues identified in the audit plan (The audit remained consistently focused on the issues identified in the audit plan)
- d. Timelines for audit process are clearly defined
- e. Milestones are clearly defined

- f. IRS adheres to its own timelines
 - g. Communications were consistent across the audit team members
 - h. The audit team gave reasonable consideration to the information you provided
 - i. The Notice of Proposed Adjustments (NOPA) was provided in a timely manner
 - j. Taking all factors into account, how would you rate your overall satisfaction with the level of certainty during the audit process
4. 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):

Next, I am going to ask you a series of questions about the impact various outcomes might have on your overall tax certainty. For each one, please use the following rating scale: very high impact, high impact, moderate impact, low impact, and no impact.

5. How much of an impact would the following outcomes have on your overall tax certainty?

Very High Impact	High Impact	Moderate Impact	Low Impact	No Impact	NA	DK	Ref
5	4	3	2	1	97	98	99

- 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 issues post-filing
- d. Lower dollar amount of open or un-agreed issues post-filing
- 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. Less interest accrued on tax reserves
- i. Less time spent on audit examinations
- j. Fewer issues going to Appeals/litigation
- k. Lower costs for outside service providers (including legal fees)
- l. Faster tax refunds
- m. Fewer UTPs to document and report
- n. Greater comfort with financial statement reporting of federal income taxes
- o. Improved accuracy of tax projections
- p. Improved accuracy of cash flow projections

Administrative Burden

6. How satisfied are you with... [repeat scale]

Very Satisfied	Somewhat Satisfied	Neither Satisfied nor Dissatisfied	Somewhat Dissatisfied	Very Dissatisfied	NA	DK	Ref
5	4	3	2	1	97	98	99

- a. The amount of time you and your company spent working on this audit?
 - b. The length of the entire audit process from opening conference to audit closure?
7. What is the single greatest source of burden incurred by the audit process (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.
8. For each of the following questions, please rate the degree of burden for each of the following activities. Please use the following rating scale: very high burden, high burden, moderate burden, low burden, and no burden.

Very High Burden	High Burden	Moderate Burden	Low Burden	No Burden	NA	DK	Ref
5	4	3	2	1	97	98	99

- 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 adjustments (NOPAs)
- k. The number and volume of RARs requiring preparation, review and processing
- l. The accumulation of interest on tax deficiencies
- m. The need to file amended state and local tax returns
- n. Overall burden on your tax department

Other

9. Did the audit plan you received provide you with sufficient information? (for example, did it cover what you needed in terms of describing the issues to be examined, timeframes, personnel required, processes to be followed, and respective responsibilities for your company and the audit team?) Y/N

[IF NO]: Why not?

10. Did you have any issues with the audit team or specialists that you needed to elevate?

Y/N

11. Did you utilize any dispute resolution options to elevate problems? Y/N

[IF NO]: Why not?

12. Considering all aspects of the audit, but without regard to the outcome of the audit, how would you rate your overall satisfaction with the audit? Are you very satisfied, somewhat satisfied, neither satisfied nor dissatisfied, somewhat dissatisfied, or very dissatisfied?

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

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

- a. Agreed with outcome
- b. Disagreed with outcome
- c. No tax change

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

Demographics

D1. By job title, [IF CONTACT TYPE IS **NOT** CPA/TAX REPRESENTATIVE: who in your company was in charge of handling the audit] [IF CONTACT TYPE IS CPA/TAX REPRESENTATIVE; who was in charge of handling the audit for [INSERT TAXPAYER ORGANIZATION NAME]]? [Note to interviewers: IF CONTACT TYPE IS CPA/TAX REPRESENTATIVE and they say “me”, select item 4 – professional outside rep’ instead of ‘me’]

- Corporate Officer
- The Tax Manager, Controller or Tax Department
- The Accounting Manager or Controller
- Professional outside representative/ tax preparer
- Another company employee
Specify title_____
- Accounting Department
- A team of people
- Tax Department
- Someone else
Specify title_____
- Me
Specify title_____

- D2. By job title, who prepared the return for [INSERT TAXPAYER ORGANIZATION NAME]?
 [Note to interviewers: if professional outside rep/tax preparer, and they say “me”, select item 4 – professional outside rep’ instead of ‘me’]?
- Corporate Officer.....1
 - The Tax Manager, Controller or Tax Department.....2
 - The Accounting Manager or Controller.....3
 - Professional outside representative/ tax preparer.....4
 - Another company employee.....5
 - Specify title_____
 - Accounting Department.....6
 - A team of people.....7
 - Tax Department.....8
 - Someone else.....9
 - Specify title_____
 - Me.....10
 - Specify title_____

D3. Did you reach final agreement of the issues (**read 1-7**)?

- (IC only) with the Auditor.....1
- (IC only) with the Auditor’s Supervisor.....2
- (CIC only) with the Team Coordinator3
- (CIC only) with the Case Manager..... 4
- Through the Appeals Office.....5
- Through Litigation, OR.....6
- By some other means.....7

D4. How many years have you been working in this industry?

- 1 to 2 years..... .1
- 3 to 5 years.....2
- 6 to 10 years.....3
- 11 to 20 years.....4
- 21 years or plus.....5

D5. How many years have you been with this company?

- 1 to 2 years..... .1
- 3 to 5 years.....2
- 6 to 10 years.....3
- 11 to 20 years.....4
- 21 years or plus.....5

D6. How many years have you been working as a tax or finance professional in your company?

- 1 to 2 years.....1
- 3 to 5 years.....2
- 6 to 10 years.....3
- 11 to 20 years.....4
- 21 years or plus.....5

D7. What suggestions would you like to make to the IRS to improve its audit process?_(Open end)

None.....97

Focus Group Recruitment

FG1. Finally, occasionally, we conduct additional in-depth research in the form of focus groups. Research participants may receive a small monetary incentive to participate depending on the survey. Would you be willing to participate in a focus group?

1—Yes: Please provide us with your phone number and email address.

Name: _____ Organization: _____

Telephone #: _____ Email: _____

2—No