

**CUSTOMER SATISFACTION SURVEY [2025]  
Large Business and International Compliance Assurance Process [2024] Cycle**

**Intro Text – First Web Screen**

As part of its continuing effort to improve the Compliance Assurance Process (CAP), the IRS is conducting ongoing research to understand customer satisfaction with the CAP. The voluntary survey takes about 10 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 email 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. You can verify the authenticity of this survey at [IRS.gov/privacy-disclosure/irs-surveys](https://www.irs.gov/privacy-disclosure/irs-surveys).

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB control number for this survey is 1545-1432. Also, if you have any comments regarding the time estimates associated with this survey or suggestions on making this process simpler, please contact the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

- A. Do you use assistive technology such as JAWS or ZoomText for users with a visual impairment? Y/N
- B. Is this your first year participating in the CAP? Y/N
- C. [IF B=NO]: For which tax year (CAP cycle) 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
  - k. 2015
  - l. 2016
  - m. 2017
  - n. 2018
  - o. 2019
  - p. 2020
  - q. 2021
  - r. 2022
  - s. 2023

t. 2024

D. Have you filed a return in CAP for any tax year? Y/N

Please complete the following questions as it relates to your experience with CAP in the past 12 months.

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 IRS team to your suggestions in planning for the CAP review						
<b>e. Overall satisfaction with the CAP preparation [REQUIRED]</b>						
<b>2. CAP Features</b>						
a. Primary focus on resolving material issues rather than reviewing the entire return.						
b. IRS's ability to handle issues in real-time						
c. IRS's ability to communicate concerns with disclosures in a timely manner						
d. Team adherence to the material issues identified for review per the Memorandum of						

Item	Very Dissatisfied 1	Somewhat Dissatisfied 2	Neither Dissatisfied nor Satisfied 3	Somewhat Satisfied 4	Very Satisfied 5	Not Applicable 9
Understanding 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						
h. Agents' or National Office's willingness to discuss open issues						
<b>i. Overall satisfaction with CAP features [REQUIRED]</b>						
<b>3. Issue Identification</b>						
a. Nature of issues identified being material/substantial						
b. IRS process for requesting information						
c. Clarity of information requested						
d. Extent of your involvement in deciding if the appropriate information is necessary						
e. Relevance of the documents requested to the issues identified						
f. Use of the Material Intercompany Transactions Template to identify material transfer pricing issues to review						
g. Use of the CAP Research Credit Questionnaire to identify material research credit issues to review						
h. Use of the Issues List to identify and document material issues to be reviewed						

Item	Very Dissatisfied 1	Somewhat Dissatisfied 2	Neither Dissatisfied nor Satisfied 3	Somewhat Satisfied 4	Very Satisfied 5	Not Applicable 9
<b>i. Overall satisfaction with Issue Identification [REQUIRED]</b>						
<b>4. (Programming: Skip Section 4 if No to QD - 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 material issues <b>prior</b> to filing return						
b. Resolution of material issues <b>after</b> filing return						
c. Efficiency of the 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 the IRS in the post-filing period						
h. Effectiveness of the 90-day issue resolution goal						
i. Efficiency of the mandatory fast track settlement process						
j. Effectiveness of using Advance Pricing Agreements for recurring transfer pricing issues						
<b>k. Overall satisfaction with Issue Resolution [REQUIRED]</b>						
<b>5. IRS Team - <i>The following questions are about the IRS team overall</i></b>						
a. Knowledge of tax law						
b. Knowledge of your						

Item	Very Dissatisfied 1	Somewhat Dissatisfied 2	Neither Dissatisfied nor Satisfied 3	Somewhat Satisfied 4	Very Satisfied 5	Not Applicable 9
industry						
c. Knowledge of your company						
d. Responsiveness to your questions/concerns						
e. Adequacy of IRS staffing dedicated to CAP						
f. Responsiveness of IRS team overall						
g. Consistency of collaboration/fairness across all members of the CAP team						
<b>h. Overall satisfaction with IRS team (knowledge, responsiveness, etc.) [REQUIRED]</b>						
<i>6. Team Members – The following questions are about specific members of the IRS team</i>						
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 and/or issue manager's ability to facilitate each step of the process						
f. Territory manager's communication and involvement to resolve concerns						

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g. Director of Field Operation's communication and involvement to resolve concerns						
h. Director's communication and involvement to resolve concerns						
<b>7. (Programming: Skip Section 7 if No to QD - have not filed a return)</b> 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						
<b>c. Overall satisfaction with proposed adjustment process [REQUIRED]</b>						
8. Considering all the aspects discussed in the survey, but excluding the outcome of the CAP, please rate your <b>overall satisfaction with CAP.</b> <b>[REQUIRED]</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 IRS team, etc.).

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8b. How likely are you to recommend CAP to another organization? Are you: **[REQUIRED]**

- 5 Very likely
- 4 Somewhat likely
- 3 Neither likely nor unlikely

- 2 Somewhat unlikely
- 1 Very unlikely

8c. (If CODE 4 or 5 in Q8b) Please give us the top three reasons why you would recommend CAP. Please be specific.  
[INSERT 3 TEXT BOXES]

9. How certain are you that there will be no additional material changes from the IRS team for the 2024 CAP cycle post-filing period?
- 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 the IRS post-filing exam 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, please specify:

11. Please indicate how much of an impact each of the following outcomes had on your overall tax certainty.

1=no impact, 2=low impact, 3=moderate impact, 4=high impact, 5=very high impact

- a. Avoiding or reducing statute extensions
- b. Greater exam currency (fewer tax years open at any one time)
- c. Reduced number of open issues or of issues lacking agreement post-filing
- d. Lower dollar amount of open issues or of issues lacking agreement 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. Fewer amended state and/or local returns
- i. Less interest accrued on tax reserves
- j. Less time spent on examinations
- k. Fewer issues going to Appeals/litigation
- l. Lower costs for outside service providers (including legal fees)
- m. Faster tax refunds
- n. Fewer Uncertain Tax Positions (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 CAP procedures in the past 12 months?

- 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 because of your participation in the CAP in the past 12 months? (Select one):

- a. Financial resources spent on the CAP cycle
- b. Staff resources required for the CAP cycle
- c. Amount of time spent gathering information for formal or informal document requests (DRs)
- d. The cost of having financial reserves to cover future CAP cycles
- e. Cost of record keeping
- f. CAP cycles held open from one year to the next or over multiple years
- g. Other, please specify: \_\_\_\_\_

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

- a. Financial resources spent on the CAP cycle
- b. Staff resources required for the CAP cycle
- c. Amount of time spent gathering information for DRs
- d. The cost of having financial reserves to cover future CAP cycles
- e. Cost of record keeping
- f. CAP cycles held open from one year to the next or over multiple years
- g. Other, please specify: \_\_\_\_\_
- h. 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, 2= low burden, 3=moderate burden, 4=high burden, 5= very high burden, or 9= NA=not applicable)

- a. Searching for supporting documentation
- b. The volume (number) of issues identified
- c. The volume (number) of DRs
- d. The volume of "any and all" DRs
- 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 exam issues requiring litigation

- h. Fees from outside consultants (including legal fees)
- i. The volume of UTPs reported
- j. The number of Notice of Proposed Adjustments
- k. The volume of Issue Resolution Agreements
- l. The number and volume of Revenue Agent Reports 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. [ANCHOR TO BOTTOM show only 5-point scale] **Overall burden on your tax department [REQUIRED]**

17. Prior to your participation in the current CAP cycle, what was your expectation of the length of time in **months** for the CAP to be completed? \_\_\_\_\_months

18. Was the actual CAP cycle length of time...?

- 1. Significantly less than expected
- 2. Less than expected
- 3. Same as expected
- 4. More than expected
- 5. Significantly more than expected

19. How are you measuring the success of the CAP? Please list specific metrics of measurement/tracking.

\_\_\_\_\_  
\_\_\_\_\_

20. How have the changes made as a result of the CAP recalibration (starting in the 2019 CAP year) affected the efficiency of the CAP for you?

- 5 Very positively
- 4 Somewhat positively
- 3 Neither positively nor negatively
- 2 Somewhat negatively
- 1 Very negatively
- 9 Not applicable (Select if new to CAP)

21. Please note any aspects of the CAP recalibration that had a very positive or very negative effect on your organization.

Positive impact aspects: \_\_\_\_\_  
Negative impact aspects: \_\_\_\_\_

22. Please note any barriers you've experienced in the CAP since your organization began participating.

\_\_\_\_\_  
\_\_\_\_\_

23. Please describe the ways in which the Bridge Phase met, or did not meet, your needs. If you did not participate in the Bridge Phase, say "N/A" or leave the question blank. \_\_\_\_\_

24. Please describe the ways in which the Bridge Plus Phase met, or did not meet, your needs. If you did not participate in the Bridge Plus Phase, say "N/A" or leave the question blank. \_\_\_\_\_

25. What changes or improvements would you like to see made in CAP? Please consider anything related to training, opening conference, the CAP procedures, DRs., the account coordinator, team manager, specialists, tax return filing process, or any other improvement areas.

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**Thank you for your participation!**