

2022 LB&I Domestic Customer Satisfaction Survey – Online Survey

(INTRO 1)

Thank you for agreeing to take this survey. The Internal Revenue Service (IRS) has asked Pacific Consulting Group (PCG), an independent survey research company, to conduct a survey of medium and large corporations. It is important that the person answering this survey is either the company's Chief Financial Officer (CFO), or the person who is knowledgeable about IRS audits of your company's income tax returns. The survey will take about 10 minutes.

You were randomly selected for this survey from a list of medium and large corporations that have completed an audit cycle between [October 1, 202X and September 30, 202X]. Although the IRS provided PCG with the list, PCG selected the sample and will not divulge company names or survey respondent identities when they provide aggregate data to the IRS. Nobody associated with PCG is an employee of the IRS and any information you provide us will be completely private and anonymous to the extent allowed by law.

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.

The OMB Clearance Number is 1545-1432. If you have any comments regarding this survey, you may send them to:

Internal Revenue Service, Tax Products Coordinating Committee
Room #IR-6406, 1111 Constitution Ave. NW, Washington, DC 20224.
OR: 513-518-4905 during business hours and ask for Keith Fowler.

(PREPARATION EXPERIENCE)

We'd like to hear about your experience at the start of the examination.

1. Thinking about the time between being notified of the examination and the first discussion with the examiner or exam team, please indicate how much you agree with the following statements.

Completely agree	Mostly agree	Neither agree nor disagree	Mostly disagree	Completely disagree	NA	Ref
5	4	3	2	1	97	99

- a. The notification information was written in a way that was easy for me to understand.
 - b. I felt the IRS gave me the information I needed to prepare my team in advance.
 - c. I could easily find answers to my questions about the upcoming examination.
2. Taking all factors into account, how satisfied were you with how you were able to plan and prepare?
 - 5 Very satisfied
 - 4 Somewhat satisfied
 - 3 Neither satisfied nor dissatisfied
 - 2 Somewhat dissatisfied
 - 1 Very dissatisfied

(PLANNING AND EXPECTATION MANAGEMENT EXPERIENCE)

Next, we'd like to hear your views on the audit planning experience.

3. How would you rate your satisfaction with the following:

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

- a. The way the audit plan was conducted and shared with you
 - b. The way the examiner shared the Risk Analysis with you
 - c. The estimated milestones and completion dates provided in the Audit Plan
 - d. The discussion of Information Document Request (IDR) and Form 5701-886-A processes
 - e. IRS listening to you and incorporating your input into the process
 - f. The way the available claims processes were explained
 - g. How informed you were about the examination process and expectations of your role
 - h. The level of involvement by technical experts and specialists in the initial planning
4. Do you have any more comments about the planning experience? [OE]

5. Taking all factors into account, how satisfied were you with the planning experience?

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

(EXPERIENCE WITH INFORMATION REQUESTS, SCOPE AND ISSUE EXPLORATION)

Next, we'd like to hear your views on the information and issue review experience.

6. How would you rate your satisfaction with the following:

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

- a. Agent explained the rationale and justification for how they selected issues to include in the audit
- b. Audit was consistent with the stated audit goals and priorities
- c. Purpose of the IDR and requested documents were explained
- d. The IDR deadlines were mutually agreed upon
- e. You were kept informed on a timely basis of any changes to the scope or depth of your audit plan
- f. The interviews and discussions enabled mutual sharing and dialogue
- g. The Mid-Cycle Risk Analysis and updates were clearly and openly discussed

6e1.[If 6e=somewhat dissatisfied (2) or very dissatisfied (1)], Please explain why you were dissatisfied with being kept informed of changes to the scope or depth of your audit plan. [OE]

7. Do you have any more comments about the information request and review experience? [OE]

8. Taking all factors into account, how would you rate your overall satisfaction with the information request and review phase?

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

(COMMUNICATIONS AND RESOLUTIONS)

Next, we'd like to hear your views on IRS' communication and expectation management.

9. Did you and the IRS have an unagreed issue?

- a. Yes
- b. No
- c. Don't know

9a. [IF 9=YES] How satisfied are you with the way the IRS reviewed and discussed the issue with you?

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

9b. [IF 9=YES] Please select the resolution tools offered by the IRS. Select all that apply.

- 1 Accelerated Issue Resolution
- 2 Early Referral to Appeals
- 3 Fast Track Settlement
- 4 Technical Advice Memorandum
- 5 Other (please specify) _____
- 6 None

10. Did the IRS discuss a proposed penalty with you?

- 1 Yes
- 2 No, because there was no potential penalty
- 3 No, while there was a potential penalty, it was not discussed
- 98 I do not recall

10a. [If 10=yes], How satisfied were you with the discussion, process and resolution of the proposed penalty?

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

10b. [If 10=yes], how did that discussion of proposed penalty affect you? [OE]

11. How would you rate your satisfaction with the following:

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

- a. The clarity of explanations provided for adjustments made to your return
- b. How the IRS presented the Government's position in the Notice of Proposed Adjustment?
[If dissatisfied] Why were you dissatisfied with how the IRS presented the Government's position in the Notice of Proposed Adjustment? [OE]
- c. How the IRS presented your position in the Notice of Proposed Adjustment?
[If dissatisfied] Why were you dissatisfied with how the IRS presented your position in the Notice of Proposed Adjustment? [OE]

12. Do you have any other comments about the communication and resolution management during the audit? [OE]

13. Taking all factors into account, how satisfied were you with the IRS' communication and expectation management?

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

TAXPAYER EXPERIENCE (A-11)

14. Thinking about the whole examination experience, please indicate your level of agreement with the following statements.

Completely agree	Mostly agree	Neither agree nor disagree	Mostly disagree	Completely disagree	Ref
5	4	3	2	1	99

- a. The employees I interacted with were helpful
- b. It was easy to complete what I needed to do
- c. It took a reasonable amount of time to do what I needed to do
- d. I was treated fairly
- e. The interaction increased my trust in the IRS

(EASE & EFFICIENCY)

Now we'd like to talk about recent changes to the exam experience.

15. Please indicate which of the following situations occurred during your examination [select all that apply]?

- a. Held a virtual (vs. in person) discussion?

b. Used the Taxpayer Digital Communication (TDC) to send/receive files?

15a. [If 15= Held a virtual (vs. in person) discussion] You indicated that you held a virtual (vs. in person) discussion, please rate how satisfied were you with that offering or experience?

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

15b. [If 15 = Used the Taxpayer Digital Communication (TDC) to send/receive files] You indicated that you used the Taxpayer Digital Communication (TDC) to send/receive files, please rate how satisfied were you with that offering or experience?

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

Q15c. You indicated that [insert responses to Q15 each], please indicate how that impacted you [select all that apply].

- 1 Reduced our burden
- 2 Accelerated the IDR process
- 3 Helped with staying organized
- 4 Decreased costs
- 5 Shortened the duration of the examination
- 6 Other (please specify) _____
- 7 None

FINAL QUESTIONS

We are just about at the end of the survey. We are interested in your views on the overall exam experience.

16. Thinking about the role you played and the effort you and your organization put into the examination, please describe what change you would suggest that would reduce the resource level? [OE]

17. Taking all factors into account, how satisfied were you with the level of effort and burden of the examination?

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

18. 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?

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

19. Considering all interactions and the overall experience, please indicate how much you agree with the statement: I trust the IRS to fairly enforce the tax laws as enacted by Congress.

- 5 Completely agree
- 4 Mostly agree
- 3 Neither agree nor disagree
- 2 Mostly disagree
- 1 Completely disagree

DEMOGRAPHICS/SEGMENTS

D1. Who in your company was in charge of handling the audit for your company?

- 1. Corporate Officer
- 2. The Tax Manager, Controller or Tax Department
- 3. The Accounting Manager or Controller
- 4. Professional outside representative/ tax preparer
- 5. Another company employee (Specify title__)
- 6. Accounting Department
- 7. A team of people
- 8. Tax Department
- 9. Someone else (Specify title)
- 98. Don't know

D2. Did you reach final agreement of the issues?

- | | |
|---------------------------------|---|
| Yes, with the Team Coordinator | 1 |
| Yes, with the Case Manager | 2 |
| Yes, through the Appeals Office | 3 |
| Yes, through Litigation | 4 |
| Yes, through a Resolution Tool | 5 |
| Yes, by other means: _____ | 6 |
| No | 7 |

Focus Group Recruitment

FG1. Finally, occasionally, we conduct additional in-depth research in the form of focus groups or interviews. 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

Thank you for your time!