

**CFI GROUP**  
**2024 Large Business & International (LB&I) ACSI Survey**  
**Department of Treasury: Internal Revenue Service**

The purpose of the research is to help the IRS improve its services to customers like you. Your answers will remain private to the extent allowed by law, and your participation is voluntary. You may stop at any time or skip any question you do not wish to answer.

Your opinions are important because you will be representing customers across the United States and your responses will be added to a growing IRS database of evaluations of customer satisfaction to improve the products and services provided to you, the customer.

The authority for requesting the information is 5 USC 301. The primary purpose of collecting this information is to improve IRS customer service. IRS may disclose information to a contractor when authorized by applicable law in order to analyze and administer the survey. Providing the information is voluntary. If you do not provide all or part of the information requested, the IRS will not be able to use information that might have been provided to improve service to you.

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 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the, Internal Revenue Service, Special Services, SE:W:CAR:MP:T:M:SP, 1111 Constitution Ave. NW, Room 6129, Washington, DC 20224.

We estimated the time required to be approximately 10-minutes.

Please click the "Next" button to begin.

QA. Are you the person, or one of the persons, who has the most interaction with the IRS concerning the filing of your IRS income tax return?

- 1 Yes
- 2 No (TERMINATE)
- DK (TERMINATE)
- REF(TERMINATE)

{IF QA=2 OR DK OR REF, GO TO TERMINATE SCREEN; OTHERWISE CONTINUE}

**PROG. NOTE: TERMINATE SCREEN**

We thank you for your time spent taking this survey. Your response has been recorded.

QAGE. For statistical purposes only, are you 18 years old or older?

- Yes
- No (Terminate)

**QREV.** In which of the annual revenue ranges did your company's 2023 annual revenue fall?

1. \$10 million to < \$50 million
2. \$50 million to < \$100 million
3. \$100 million to <\$250 million
4. \$250 million and greater

Now, you will be asked some questions about the IRS process for filing your 2023 IRS corporate income tax return. These questions apply whether you did this filing yourself or through a practitioner such as a tax preparer, an accountant, or an attorney.

Q1. Before your most recent interaction with the IRS, you probably knew something about the IRS tax filing process for large and international businesses. On a 10-point scale on which "1" means your expectations were **"not very high"** and "10" means your expectations were **"very high,"** please rate your expectations of the overall quality of the IRS tax filing process.

Not very high									Very high	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

Now, please think about getting information to file your Internal Revenue Service (IRS) corporate income tax return.

Q2. How difficult or easy was it to obtain the information needed to file your tax return from IRS website, [www.irs.gov](http://www.irs.gov)? Using a 10-point scale on which "1" now means **"very difficult"** and "10" means **"very easy,"** how difficult or easy was it to get information?

Very difficult									Very easy	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

Q3. How knowledgeable were you about the requirements for filing your tax return? Please use a 10-point scale on which "1" now means **"not at all knowledgeable"** and "10" means **"very knowledgeable."**

Not at all Knowledgeable									Very knowledgeable	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

Q4. How clear and precise were the instructions on how to file your tax return? Please use a 10-point scale on which "1" now means **"not very clear and precise"** and "10" means **"very clear and precise,"**

Not very									Very	Don't	Prefer
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clear and precise									clear and precise	Know	not to answer
1	2	3	4	5	6	7	8	9	10		

For the next several questions please try to recall your experiences in preparing and filing the IRS corporate tax form for large and international businesses.

Q5. How difficult or easy was the process of filing your IRS corporate income tax return? Using a 10-point scale on which “1” now means **“very difficult”** and “10” means **“very easy.”**

Very difficult									Very easy	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

Now think about the cost to file your IRS corporate income tax return – the cost in time or money or both.

Q6. Please rate the cost in terms of time and/or money using a 10-point scale on which “1” now means **“the cost in time and/or money is very high”** and “10” means **“the cost in time and/or money is very low.”**

Very high									Very low	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

Q7. Considering all your experiences in the past two years with the Internal Revenue Service (IRS) process for filing corporate income tax returns. Using a 10-point scale on which “1” now means **“not very high”** and “10” means **“very high,”** how would you rate the overall quality of the IRS process for filing a corporate tax return?

Not very high									Very high	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

**Satisfaction:**

Q8. Considering all your experiences to date with the IRS process for filing your corporate income tax returns, using a 10-point scale on which “1” means **“very dissatisfied”** and “10” means **“very satisfied,”** how satisfied are you with the IRS process?

Very dissatisfied									Very satisfied	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

Q9. Considering all of your expectations, to what extent has the IRS process for filing your corporate income tax return fallen short of or exceeded your expectations? Using a 10-point scale on which “1” now means **“falls short of your expectations”** and “10” means **“exceeds your expectations.”**

Falls short of your expectations									Exceeds your expectations	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

Q10. Forget the current IRS process for filing your corporate income tax returns. Imagine an ideal process for filing your corporate income taxes. How well do you think the IRS process compares with that ideal process? Please use a 10-point scale on which “1” means **“not very close to the ideal”** and “10” means **“very close to the ideal.”**

Not very close to the ideal									Very close to the ideal	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

Think about any communication you may have had with the IRS over the past two years regarding complaints about your corporate taxes for your large or international business.

Q11. Do you know who to contact and how to contact them when you have a complaint or problem?

- 1 Yes
- 2 No
- 3 Don't know
- 4 REF

Q12. In the past two years have you raised concerns or issues regarding your large or international corporate account?

- 1 Yes
- 2 No
- 3 Don't know
- 4 REF

**{IF Q12 = 1. ASK Q12A-Q12B, OTHERWISE GO TO Q13}**

Q12A. How well, or poorly, was your most recent issue handled? Using a 10-point scale on which "1" now means "**handled very poorly**" and "10" means "**handled very well**," how would you rate the handling of your most recent complaint?

Handled very poorly									Handled very well	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

Q12B. How difficult or easy was it to contact someone regarding your problem? Using a 10-point scale on which "1" now means "**very difficult**" and "10" means "**very easy**," how difficult or easy was it to contact someone?

Very difficult									Very easy	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

Q13. How confident are you that the IRS will do a good job in the future administering the tax process for large and international business filers? Please use a 10-point scale on which "1" means "**not at all confident**" and "10" means "**very confident**."

Not at all confident									Very confident	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

Q14. Using a 10-point scale on which "1" means "**not at all willing**" and "10" means "**very willing**," how willing are you to rely on the IRS to do a good job administering the tax filing process for large and international business filers?

Not at all willing									Very willing	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

Q15. Think about the guidance and outreach LB&I provides you. Using a 10-point scale on which “1” now means **“not very timely”** and “10” means **“very timely,”** please rate the timeliness of the guidance and outreach you receive.

Not very timely									Very timely	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

Think about the fairness of the IRS’s administration of the tax law and audits regarding large or international corporate taxpayers.

Q16. How confident are you that the tax law is being applied equally to all large and international corporate taxpayers? Please use a 10-point scale on which “1” means **“not at all confident”** and “10” means **“very confident.”**

Not at all confident									Very confident	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

Q17. How confident are you that those large and international corporations that intentionally deceive and misreport information on their tax returns are more likely to be selected for audit? Please use a 10-point scale on which “1” means **“not at all confident”** and “10” means **“very confident.”**

Not at all confident									Very confident	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

Now think about compliance with the tax law regarding large or international corporate taxpayers.

Q18. How confident are you that enforcement through audit is the most effective method to ensure compliance with the tax law? Please use a 10-point scale on which “1” means **“not at all confident”** and “10” means **“very confident.”**

Not at all									Very	Don't	Prefer
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confident									confident	Know	not to answer
1	2	3	4	5	6	7	8	9	10		

Q19. How confident are you that easing administrative burdens on corporate filers, such as streamlined tax forms, record-keeping agreements, use of statistical sampling, etc. will make it easier to comply with tax laws and improve voluntary compliance? Please use a 10-point scale on which "1" means **"not at all confident"** and "10" means **"very confident."**

Not at all confident									Very confident	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

**Firmographic questions about your company:**

IRS1. Who in your company completed the corporate tax return? (ACCEPT UP TO TWO MENTIONS; PROMPT IF NECESSARY)

- 1 Corporate Officer
- 2 Accounting manager or controller
- 3 External professional tax accounting firm
- 4 A team of people
- 5 Tax analyst/Tax manager
- 6 Other person
- 7 Don't know

REF

IRS2. Was the corporate income tax form filed by paper form sent via mail or transmitted electronically?

- 1 Paper form
- 2 Transmitted electronically
- 3 Don't know

REF

IRS3. Do you have international operations?

- 1 Yes
- 2 No

REF

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IRS4. Are you a publicly held corporation?

- 1 Yes
- 2 No

REF

We thank you for your time spent taking this survey. Your response has been recorded.