FY 2025 Independent Office of Appeals Web Survey Instrument

INTRO1. Welcome to the Internal Revenue Service (IRS) Appeals Survey. ICF, an independent research company, is conducting this survey on behalf of the Independent Office of Appeals to get feedback on the service they provide. The Independent Office of Appeals is independent of any other IRS office and provides a place where disagreements about the application of tax law can be resolved on a fair and impartial basis. For purposes of this survey, references to "your appeal" or the "appeals processes" refers to a traditional appeal or an alternative dispute resolution process, whichever is appropriate for your case.

This voluntary survey should take around 5 minutes to complete.

To verify this survey, visit www.irs.gov/css and look for *Appeals*. If you have questions about this survey, please feel free to email us at IRSAppealsSurvey@icfsurvey.com or call the help line at 1-800-427-4275.

Please enter your 10-digit password below and click Submit.

Password: [ ]

[Submit]

Disclosure and Security

ICF will not provide any identifying information to the IRS and will keep your identity private to the extent permitted by law. We'll use your answers solely for the purpose stated above.

Privacy Act and Paperwork Reduction Act Notice

Our authority for requesting information with this survey is 5 U.S.C. § 301, and 26 U.S.C. § 7801, 7803, and 7805. The information you provide will help us determine steps to improve our service to taxpayers and practitioners. We estimate that it will take around 5 minutes to complete this survey. Providing the information is voluntary; not answering some or all of the questions will not affect you.

The information we collect may be disclosed as authorized by the routine uses published for the Privacy Act System of Records entitled Treas/IRS 00.001 Correspondence Files and Correspondence Control Files, as published in the Federal Register: September 8, 2015 (Volume 80, Number 173) pages 54065-6. Before we conduct or sponsor a request for information, the

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Paperwork Reduction Act requires that we provide an OMB control number. The OMB number for this survey is 1545-2290.

ASK ALL
Instructions

- 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.

ASK ALL
Q1. If you worked with the IRS Appeals Officer or Settlement Officer on a recent tax appeals process, are you the taxpayer or representative?

01 Taxpayer
02 Representative
03 Other
04 I never had a case with the Independent Office of Appeals
05 I had a case with the Independent Office of Appeals, but I am not the person who worked directly with the Appeals Officer or Settlement Officer

IF Q1=04,05,888
TERM1. Thank you for your time. Those are all the questions we have for you.

ASK IF Q1=02 Representative
POATP. For this survey, please think about the case concerning [*survey will fill in taxpayer name*].
01 CONTINUE

ASK ALL
Q2. Regardless of the outcome of your appeal, rate your satisfaction with the appeals process on a scale of 1 to 5, with 1 being very satisfied, 3 neither satisfied nor dissatisfied, and 5 very dissatisfied.

01 Very satisfied
02 Somewhat satisfied

03 Neither satisfied nor dissatisfied
04 Somewhat dissatisfied
05 Very dissatisfied

ASK ALL

Q3. Regardless of the outcome of your appeal, do you agree with the following statement: Based on my experience with the appeals process, I trust the Independent Office of Appeals to deliver on its mission to resolve federal tax controversies on a basis that is fair and impartial.

01 [thumbs up]
02 [thumbs down]

ASK IF Q3=01

Q4a. What about this interaction made the difference? (Select all that apply.)

01 My questions were answered.
02 It was easy to complete what I needed to do.
03 From the first time that I heard from the Appeals Officer, it took a reasonable amount of time to complete my appeal.
04 I understand why the Independent Office of Appeals reached the decision it did.
05 I was treated fairly by the Appeals Officer
06 The Independent Office of Appeals employees that I interacted with were helpful.
07 Something else

ASK IF Q3=02

Q4b. What could have been better? (Select all that apply.)

01 My questions were not answered.
02 It was difficult to complete what I needed to do.
03 From the first time that I heard from the Appeals Officer, it took too long to complete my appeal.
04 I did not understand why the Independent Office of Appeals reached the decision it did.
05 I was not treated fairly by the Appeals Officer
06 The Independent Office of Appeals employees that I interacted with were not helpful.
07 Something else

ASK IF Q4=07 or Q5=07

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Q5. Please tell us what other factor(s) affected your experience.

[TEXT BOX]
//TEXT RANGE 5,000//

ASK ALL
INTRO3. The next set of questions will ask you about different aspects of your experience with the Independent Office of Appeals.

ASK ALL
Q6. Did the Appeals Officer consider your side of the dispute?

01 Yes
02 No

ASK ALL
Q7. Was the Appeals Officer professional?

01 Yes
02 No

ASK ALL
Q8. While most of our customers pursue a "traditional" appeals process, others have their cases resolved through one of our Alternative Dispute Resolution Programs (ADR, including Fast Track Settlement, Fast Track Mediation, Early Referral, Rapid Appeals Process, and Post-Appeals Mediation). What kind of appeals process did you pursue? (Check one only.)

01 Traditional appeals process
02 Fast Track Settlement
03 Fast Track Mediation Collection
04 Early Referral
05_Rapid Appeals Process (RAP)
06 Post-Appeal Mediation (PAM)
07 I don't know/I don't remember

IF Q8=01, 07
Q9. Was the Appeals Officer responsive?

01 Yes
02 No

IF Q8=01, 07
Q10. If you had a future tax dispute, would you use the appeals process again?

01 Yes
02 No

IF Q8=01, 07
Q11. Do you have any other comments that you would like to add or suggestions on how to improve the appeals process?

[TEXT BOX]
//TEXT RANGE 5,000//

IF Q8=02, 03, 04, 05, 06
INTROADR. The next few questions are about the ADR program in which you participated.

ASK IF Q8=02, 03, 04, 05, 06
ADR1/Q9. 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
98 I don't know

ASK IF Q8=02, 03, 04, 05, 06
ADR2/Q10. Did you save time by using ADR instead of the established administrative process or litigation?

01 Yes
02 No
98 I don't know

ASK IF Q8=02, 03, 04, 05,06
ADR3/Q11. Thinking only of your experience with the ADR process and not your experiences with other parts of the examination or Appeals process—overall, how satisfied were you with the ADR process?

01 Very satisfied
02 Somewhat satisfied
03 Neither satisfied nor dissatisfied
04 Somewhat dissatisfied

05 Very dissatisfied

ASK IF Q8=02, 03, 04, 05, 06

ADR4/Q12. Would you use this ADR program again?

01 Yes
02 No

ASK IF Q8=02, 03, 04, 05, 06

ADR5/Q13. During the ADR process, did you reach an agreement with the IRS on the issue(s)?

01 Yes
02 No

ASK IF Q8=02, 03, 04, 05, 06

ADR6/Q14. Do you have any comments that you would like to add or suggestions on how to improve this ADR program?

[TEXT BOX]

//TEXT RANGE 5,000//