

## LB&I Campaign Pilot Survey

### Survey Introduction

The objective of the LB&I Campaigns is to improve voluntary compliance and reduce taxpayer burden.

We are conducting this survey to help LB&I understand the effectiveness of campaigns, and assess the campaign experience from your perspective, so that we may identify areas for improvement.

According to IRS records, your organization has recently participated in this/these IRS LB&I Campaign(s):  
[List of up to 2 campaigns from database]

The person who completes this survey on behalf of your organization should be familiar with the campaign(s) listed above.

Would you be a person familiar with the campaign(s)?

If you answer “No”, please pass the login and password information on to the person in your organization who is familiar with the campaign(s).

If you answer “Yes”, we thank you in advance for contributing to this research. Your input is highly valued by LB&I, and will remain completely anonymous. **Please click the forward arrow to start the survey.**

[Screening ends]

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests along with the address where you can send comments regarding the study. “The OMB number for this study is 1545-1432. If you have any comments regarding this study, please write to: **IRS, Special Services Committee, SE:W:CAR:MP:T:M:S – Room 6129, 1111 Constitution Avenue, NW, Washington, DC 20224.**”

[Survey starts]

### **Campaign related questions:**

**Repeat Section A and Section B for each campaign (up to 2 campaigns per taxpayer contact).**

The following questions relate to this campaign: <Insert Campaign name>

#### **Section A. Soft letters**

**If letter for this campaign, ask this section.**

**Otherwise, skip to Section B.**

Our records indicate that your organization received a letter from the IRS on or around <Date of letter>.

Q1. How familiar are you with this letter from the IRS?

Very familiar

Somewhat familiar

Not at all familiar [Skip to the next section]

Q2. How relevant was the letter to your organization?

Very relevant

Somewhat relevant

Not at all relevant

Q3. Please rate your level of agreement with each of the following statements regarding the letter.

- Scale: Completely agree  
Somewhat agree  
Neither agree nor disagree  
Somewhat disagree  
Completely disagree

- The letter was timely  
The letter was informative  
The letter was easy to understand  
The tax issues mentioned in the letter were explained clearly  
The letter clearly indicated what action our organization should take next  
Our organization was motivated to act

Q4. What did your organization do first in response to the letter? Select all that apply.

- We responded as instructed in the letter  
We consulted a tax advisor on how to respond  
We contacted the IRS contact listed in the letter  
Other, please specify \_\_\_\_\_  
We took no action in response to the letter [Exclusive and skip the rest of section]

Q5. What was the next step you took as a result of the letter? Select all that apply.

- We responded based on our tax advisor's advice  
My organization made changes in reporting of items  
My organization modified our tax return before submitting it  
We amended a tax return that had already been submitted  
My organization is still investigating the issue  
Other, please specify \_\_\_\_\_  
We decided that no action was necessary at this time [Exclusive]

Q6. As a direct result of this specific letter, how likely will your organization be to change future reporting of items?

- Very likely  
Somewhat likely  
Neither likely nor unlikely  
Somewhat unlikely  
Very unlikely

Q7. Overall, how satisfied are you with the experience you had receiving and responding to the letter?

- Very satisfied  
Somewhat satisfied  
Neither satisfied nor dissatisfied  
Somewhat dissatisfied  
Very dissatisfied

Q8. If you could change one thing to improve the experience of receiving and responding to this letter, what would you suggest?

\_\_\_\_\_

Q9. Thinking about your future participation in LB&I campaigns: to what extent would receiving IRS letters such as this one, help your organization with each of the following?

- Scale: A great deal
- Much
- Somewhat
- A little
- Not at all

- Increase compliance with tax laws
- Reduce tax preparation burden
- Reduce the risk of being audited in the future
- Better support your tax position
- Facilitate change in tax policies in your organization

**Section B. Issue based examinations**

**If issue based examination for this campaign, ask this section.**

**Otherwise, skip to Section C.**

Our records indicate that your organization underwent an issue-based examination as part of the campaign from <Date exam started> to <Date exam ended>.

Q10. How familiar are you with this issue based examination?

- Very familiar
- Somewhat familiar
- Not at all familiar [Skip to the next section]

Q11. In your opinion, was the issue-based examination warranted, given the issues examined?

- Yes, completely
- Yes, partially
- No, not at all

Q12. How satisfied are you with ... *(analytically we can compare to domestic survey)*

- Scale: Very satisfied
- Somewhat satisfied
- Neither satisfied nor dissatisfied
- Somewhat dissatisfied
- Very dissatisfied

- The amount of time you and your organization spent working on this examination?
- The length of the entire audit process from opening conference to examination closure?

Q13a. Was there a tax change due to the examination?

- Yes, there was tax change
- No, there was no tax change (Skip to Q14)

Q13b. Did you agree with the tax change?

- Yes
- No

Q14. Considering your overall experience with the examination, but without regard to the outcome of the examination, how would you rate your satisfaction with the examination?

Very satisfied  
Somewhat satisfied  
Neither satisfied nor dissatisfied  
Somewhat dissatisfied  
Very dissatisfied

Q15. If you could change one thing to improve the experience of the issue-based examination, what would you suggest?

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Q16. As a direct result of this specific issue based examination, how likely will your organization be to change future reporting of items?

Very likely  
Somewhat likely  
Neither likely nor unlikely  
Somewhat unlikely  
Very unlikely

Q17. Thinking about your future participation in LB&I campaigns: to what extent would issue-based examinations such as this one, help your organization with each of the following?

Scale: A great deal  
Much  
Somewhat  
A little  
Not at all

Increase compliance with tax laws  
Reduce tax preparation burden  
Reduce the risk of being audited in the future  
Better support your tax position  
Facilitate change in tax policies in your organization

**Section C. Other campaign related questions:**

Q18. How likely are you to attend an IRS Outreach event (e.g. workshops, meetings, IRS provided materials) as part of an LB&I campaign?

Very likely  
Somewhat likely  
Neither likely nor unlikely  
Somewhat unlikely  
Very unlikely

Q19. Which of the following LB&I campaigns are you aware of? Select all that apply.

IRC 48C Energy Credit Campaign  
OVDP Declines-Withdrawals Campaign  
Domestic Production Activities Deduction, Multi-Channel Video Program Distributors (MVPD's) and TV Broadcasters  
Micro-Captive Insurance Campaign  
Related Party Transactions Campaign  
Deferred Variable Annuity Reserves & Life Insurance Reserves IIR Campaign  
Basket Transactions Campaign

Land Developers - Completed Contract Method (CCM) Campaign  
TEFRA Linkage Plan Strategy Campaign  
S Corporation Losses Claimed in Excess of Basis Campaign  
Repatriation Campaign  
Form 1120-F Non-Filer Campaign  
Inbound Distributor Campaign

Form 1120-F Chapter 3 and Chapter 4 Withholding Campaign  
Swiss Bank Program Campaign  
Foreign Earned Income Exclusion Campaign  
Verification of Form 1042-S Credit Claimed on Form 1040NR  
Agricultural Chemicals Security Credit Campaign  
Deferral of Cancellation of Indebtedness Income Campaign  
Energy Efficient Commercial Building Property Campaign  
Corporate Direct (Section 901) Foreign Tax Credit ("FTC")  
Section 956 Avoidance  
Economic Development Incentives Campaign  
Individual Foreign Tax Credit (Form 1116)  
Costs that Facilitate an IRC Section 355 Transaction  
SECA Tax  
Partnership Stop Filer  
Sale of Partnership Interest  
Partial Disposition Election for Buildings  
Interest Capitalization for Self-Constructed Assets  
F3520/3520-A Non-Compliance and Campus Assessed Penalties  
Forms 1042/1042-S Compliance  
Nonresident Alien Tax Treaty Exemptions  
Nonresident Alien Schedule A and Other Deductions  
NRA Tax Credits

Q20. How do you typically learn about new campaigns? Select all that apply.

- Tax press (e.g. Tax Notes Today, BNA Tax Report, CCH, etc.)
- CPE events
- Trade groups
- TEI
- From a tax advisor
- Announcement from the IRS (could be from an email subscription as well as the website)
- Other, please specify \_\_\_\_\_

**Section D. Organization Profile:**

P1. Which of the following best describes your organization type? Potential data append

- C Corporation
- Partnership
- S Corporation
- Other, please specify \_\_\_\_\_

P2. Which of the following best describes your organization's annual revenue?

- Less than \$50 million
- \$50 million to less than \$100 million
- \$100 million or more

P3. Which of the following best describes your organization's line of business? Select one. Potential data append

- Arts/Entertainment
- Construction
- Education
- Food/Hospitality
- Finance and Insurance
- Healthcare
- Information Services
- Manufacturing
- Media and broadcasting
- Oil & Gas
- Retail
- Real Estate
- Software
- Telecommunications
- Transportation/Warehousing
- Utilities
- Wholesale
- Other industry, please specify \_\_\_\_\_

P4. Does your organization own facilities or assets in multiple countries?

- Yes
- No

P5. How many subsidiaries are in the tax consolidated group of your organization?

- \_\_\_\_\_ numeric open end
- Don't know/unsure

P6. Does your organization have an in-house tax department?

- Yes
- No

P7. [If P6=Yes] How many employees are there in your tax department?

- \_\_\_\_\_ numeric open end
- Don't know/unsure

P8. Who prepares your organization's tax return?

- In-house tax department [Don't show if No to P6]
- Big Four firm (e.g. KPMG, Deloitte, Ernst & Young, PwC)
- Other national tax firm
- Regional or local preparer
- Other, please specify \_\_\_\_\_

P9. In the past 10 years, how many of your returns have been audited by the IRS?

- \_\_\_\_\_ numeric open end
- Don't know/unsure

This concludes the survey. Thank you for your help.

## LB&I Campaign Satisfaction Survey Pre-notification letter

{LB&I Logo}

John Doe  
123 Main Street  
Anytown, CT 66666

Date: XXXXX

Re: [Taxpayer's Name]

The IRS Large Business and International (LB&I) division is conducting a survey to understand the effectiveness of recent campaigns. You are selected by the IRS to participate in this survey because your organization has recently participated in one or more of those campaigns. Your input will help LB&I assess the campaign experience from your perspective and identify areas for improvement.

The person who completes this survey on behalf of your organization should be familiar with the campaign(s) listed below.

[Campaign#1]  
[Campaign#2]

If you are not familiar with the campaign(s) listed above, please pass this letter on to the person in your organization who is familiar with the campaign(s).

If you are, we thank you in advance for contributing to this research. Your input is highly valued by LB&I, and will remain completely anonymous

### How you can take the survey

We have hired an independent company, Pacific Consulting Group to survey organizations who recently participated in one of more of the LB&I campaigns. We estimate that it will take you about 20 minutes to complete this online survey.

- **Please access the survey at [www.LBICampaignSurvey.com](http://www.LBICampaignSurvey.com) and use this survey password: XXXXXXXX.**

### Questions or assistance

If you have any questions, please contact Pacific Consulting Group at [XXXX@pcgfirm.com](mailto:XXXX@pcgfirm.com) .

## Verification

To verify the authenticity of our survey, please visit [www.irs.gov](http://www.irs.gov) and enter the search term "[customer surveys](#)". The IRS Customer Satisfaction Survey page contains a list of current IRS surveys and includes a reference to the LB&I Campaign Survey.

## Privacy Act Notice

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 and LB&I 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.

Thank you in advance for your interest in improving our services.

Sincerely,

### LB&I Campaign Satisfaction Survey Reminder letter 1

{LB&I Logo}

John Doe  
123 Main Street  
Anytown, CT 66666

Date: XXXXX

Re: [Taxpayer's Name]

Two weeks ago, you received a letter from XXXX of the Large Business and International (LB&I) Division of the Internal Revenue Service (IRS) United States of America, asking for your assistance with an important research project. If you have already completed the survey, thank you. If not, please take a few minutes to read the following message and take the online survey.

The IRS LB&I Division is conducting a survey to understand the effectiveness of recent campaigns. The objective of the LB&I Campaigns is to improve voluntary compliance and reduce taxpayer burden. You are selected by the IRS to participate in this survey because your organization has recently participated in

one or more of those campaigns. Your input will help LB&I assess the campaign experience from your perspective and identify areas for improvement.

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Thank you in advance for your interest in improving our services.

Sincerely,

**LB&I Campaign Satisfaction Survey Reminder letter 2**

{LB&I Logo}

John Doe  
123 Main Street  
Anytown, CT 66666

Date: XXXXX

Re: [Taxpayer's Name]

Several weeks ago, you received a letter from XXXX of the Large Business and International (LB&I) Division of the Internal Revenue Service (IRS) United States of America, asking for your assistance with an important research project. If you have already completed the survey, thank you. If not, please take a few minutes to read the following message and take the online survey.

The IRS LB&I Division is conducting a survey to understand the effectiveness of recent campaigns. The objective of the LB&I Campaigns is to improve voluntary compliance and reduce taxpayer burden. You are selected by the IRS to participate in this survey because your organization has recently participated in one or more of those campaigns. Your input will help LB&I assess the campaign experience from your perspective and identify areas for improvement. This is the last reminder and the survey will only be available until XXX.

The person who completes this survey on behalf of your organization should be familiar with the campaign(s) listed below.

[Campaign#1]  
[Campaign#2]

If you are not familiar with the campaign(s) listed above, please pass this letter on to the person in your organization who is familiar with the campaign(s).

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XXXXXXXX.

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