

Customer Satisfaction Survey of Indian Tribal Governments



Office of Indian Tribal Governments
Tax Exempt Government Entities Division

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2007 ITG Customer Satisfaction Survey

Balanced Measures and the Office of Indian Tribal Governments

The Office of Indian Tribal Governments (ITG) is located within the Tax Exempt/ Government Entities (TE/GE) Business Unit. ITG's customers are 561 federally recognized tribes. ITG seeks to provide all of the services that tribes need in order to fully administer federal tax laws and to provide tribes with information they require to further their economic development without risk of federal tax concerns.

As part of the IRS, the Office of Indian Tribal Governments (ITG) is required to utilize balanced measures for employee satisfaction, business results, and customer satisfaction. The use of measures across these three areas allows the organization to better assess the effectiveness of its programs.

The balanced measure "Customer Satisfaction" is one of the "five levers of change" identified by former Commissioner Rossotti to modernize the Internal Revenue Service (IRS). Each of the Balanced Measures is supported by three strategic goals: Service to Each Taxpayer; Service to All Taxpayers; and Productivity through a Quality Work Environment. This research will allow us to determine the level of customer satisfaction espoused by our customers. It will also allow us to evaluate our programs to see where we need to improve our performance.

Purpose

ITG conducted the 2007 Customer Satisfaction Survey to obtain feedback from our customers that will allow us to measure customer satisfaction with our products and services. This research is an important part of measuring our performance within the context of the aforesaid "Customer Satisfaction" balanced measure. This report summarizes the findings ITG obtained from the survey. The information collected from this survey is important for several reasons.

One, it will enable ITG to identify program areas where we are meeting our customers' expectations as well as those areas where improvement is needed. The survey feedback will allow ITG to reallocate/assign resources within our annual Work Plan to produce and/or improve those products/ services that are important to our customers.

Two, it will allow us to contrast the level of customer satisfaction espoused by our customers with the results from similar surveys conducted in previous years. This annual assessment will create opportunities for us to identify areas where our initiatives are working or have failed, and will allow ITG to modify and/or design new programs and initiatives to better address our customers' needs.

Background

Our research began in April 2001, when a group of our employees met in a brainstorming session to develop a list of products and services that we thought were important to the tribal governments. We broke the list down to find the positive aspects and negative attributes of each product/service and created measures. The measures were then ranked in terms of the perceived importance to the tribes. Next, we met with representatives of the Five Civilized Tribes for a focus group to determine their needs and concerns.¹ After studying the results of the focus group we changed the ranking of our measures, as our perception of the tribes' needs was slightly different from their perception.

As part of this effort, we prioritized and selected the measures best suited to fit the needs of our customers. The aforementioned measures were then used to develop a customer satisfaction questionnaire. The questionnaire was slightly modified over the years, largely to provide additional clarity to certain questions. A copy of the 2007 survey questionnaire is included in the Appendix. An Implementation Plan for the survey was drafted that included the questionnaire. A copy of the Implementation Plan can be obtained by contacting the Manager for ITG Group 7289. The Implementation Plan was subsequently approved by the Office of Management and Budget. Finally, we successfully conducted a mail survey this past summer with our customers.

For the 2007 survey, ITG decided to add several questions measuring the success of our contacts with customers who had undergone any type of compliance action (e.g Compliance Check, Examination, etc) in the past year. This decision was based on the fact that ITG had evolved to the point where it was not expending significant resources in that area and needed to separately determine customer satisfaction regarding those transactions. Thus, the FY 2007 ITG Customer Satisfaction Survey has both a relationship survey and a transactional survey component. Sixty-one respondents answered these additional "Compliance Action" questions.

Response Rate

The questionnaire was mailed to 561 federally recognized tribes, as well as 110 Navajo Chapters², beginning on July 27, 2007. The survey officially ended on August 24th, but responses were tabulated through October 1st. The following actions were taken by ITG to boost the response rate:

- ITG management reminded the tribes about the survey, and encouraged their participation in the survey during various meetings that were held prior to the survey effort.
- ITG Specialists asked tribes to participate during all contacts with tribes during the period of the survey
- ITG News issuances for July 2007 contained a national article on the pending survey, and were used to promote the survey and seek participation.

¹ The Five Civilized tribes are located in Oklahoma.

² The Navajo Chapters were identified for a special focus analysis, but the results for these customers have been included in totals for Group 7282.

- The Director, ITG, personally signed a cover letter that accompanied each survey mailed to tribes in which she asked for their participation.
- Telephone and e-mail contacts were made with tribal designees to alert them to the mailing of the survey and to encourage them to respond.

ITG received 175 responses from the tribes during this period. This results in a response rate of 26%. From "The Survey Research Handbook," by Alreck and Settle, the researchers state, "Mail surveys with response rates over 30 percent are rare. Response rates are often only about 5 or 10 percent."³ Previous contact with the National American Indian Housing Council indicated they have 500-600 customers and mainly deal with the housing authority within federally recognized tribes. Our contact said they have conducted many surveys and they usually receive a response rate between 7-13%.

In addition, ITG called a company named Tribal Data Resources (TDR) to discuss their experiences in contacting tribes. TDR is a privately owned company that compiles data on tribes such as tribal membership, current political leaders, etc. TDR updates their database annually, and they must contact each tribe to accomplish this task. We spoke with the office manager, who stated that anyone who achieved a response rate of 25-30% was doing "really well." Based upon the aforesaid historical response rates, ITG is pleased with a response rate of 26%, yet concerned at the trend of decreasing response rates, down from a high of 36 % in 2006.⁴

Response Bias

There are a number of ways the results from a survey may contain some bias. One example might include the survey instrument itself, the questionnaire, which may be written in a manner that yields biased responses. ITG has made several efforts to try and eliminate the possibility that our survey results are biased. Some of these efforts were included in the design of the questionnaire and/or the implementation of the survey (e.g. allowing the respondents to the survey to maintain their anonymity). ITG cannot say definitively that these and other actions have precluded any response bias. Rather, ITG can say that concrete steps were taken to try and minimize the potential for response bias.

Yet another type of bias is called *non-response bias*. This situation may occur when the opinions, values, etc. expressed by the respondents are quite different from those held by the customers who did not reply. If the non-response bias is severe enough, it can render the results of the survey invalid. In other words, the results reported from the survey do not accurately reflect the opinions, values, etc. the survey researcher intended to measure for the survey group. In this survey, we are cognizant of the possibility that the opinions of the tribes that did respond to our survey may be more favorable than the opinions of tribes that did not respond. Given that nearly 3/4ths of our customers did not respond, the reader is advised the opinions reflected in our responses may be slightly more favorable than those opinions held by tribes that did not respond. ITG has made an effort to discern if our respondents are generally representative of the different market segments of tribes that we have previously defined in our market segmentation report.

³ Page 35.

⁴ ITG recognizes the Office of Management and Budget standards are higher. ITG will continue to look for ways to improve our response rate.

Table 1 Survey Responses by ITG Field Group

2007 ITG Customer Satisfaction Survey Results		
Group	Responses	Percent of Tribes Responding
7280	23	36%
7281	18	31%
7282	29	18%
7283	41	34%
7284 (w/o Alaska)	11	26%
AK	53	23%
Total	175	26%

The 122 responses represent a 27% response rate for all federally recognized tribes located in the continental U.S.⁵ Based upon these results, we feel that our major market segments (i.e., tribes located in Alaska without class III gaming, and tribes located outside of Alaska with or without gaming) are fairly represented. This finding is important because the needs for assistance with federal tax administration vary considerably among tribes located in these two market segments. We are also cognizant that this year’s survey almost every group experienced a drop in response rate. The lone exception, the Alaska villages, had a much higher response rate from the FY 2006 level. ITG will need to determine the cause of the decrease in the response rate, and perhaps apply best practices used in Alaska to the rest of the nation.

Findings From 2007 ITG Customer Satisfaction Survey

The Questionnaire Scale

The reader is reminded that a Likert Scale was used for most of the questions. On this scale, a “1” indicated the respondent strongly agreed with the statement. A response of “5” indicated the respondent strongly disagree with the statement. A response of 3 indicated the respondent was neutral on their agreement/disagreement with the proposed statement. For purposes of analysis, we have lumped together the “1s” with the “2s” and the “4s” with the “5s”.

The reader is also reminded that some of the proposed questions (statements) were written such that an answer of “5-strongly disagree” was a good response. We have reversed the results from these statements to ensure they are readily comparable to statements that were written in the affirmative to maintain a consistent presentation of our findings. This change is reflected in the Tables.

The “lumping” of scores together is an approach the IRS has used to evaluate scores received during the Employee Satisfaction Survey. We hope the consistent use of this approach will make it easier to understand the results from our customer satisfaction survey and enhance their usefulness.

⁵ 334 tribes reside in the continental United States, plus 110 Navajo Chapters. 122/444 equals 27%.

Survey Results

The results from the survey are summarized in the following Tables 2 and 3. We created a measure equal to the difference between the aggregate number of “good” and “bad” scores. This measure is shown in the right columns of Tables 2 and 3, with results from the current survey contrasted to the results from the FY 2006 and FY 2005 surveys. The lower the difference the greater the perceived dissatisfaction expressed by our customers. The “difference” is a useful measure in that it allows one to quickly identify those areas where ITG has pronounced differences in customer satisfaction. Table 2 reflects the response rates in order of the questions (statements) asked on the questionnaire.

Table 2 2007 ITG Customer Satisfaction Survey Results-by Question Order

Question	Questionnaire Response Scores (percentages)			Difference (Good- Bad) FY 2007	Difference (Good- Bad) FY 2006	Difference (Good- Bad) FY 2005
	Good	Neutral	Bad			
1	107	27	21	86	78	100
2	106	21	26	80	84	75
3	140	17	8	132	120	125
4	81	43	20	61	87	86
5	155	9	5	150	138	133
6	103	37	13	90	88	54
7	113	23	17	96	113	98
8	107	32	21	86	93	88
9	100	29	25	75	83	72
10	85	45	19	66	63	59
11	112	26	15	97	108	89
12	83	53	8	75	70	69
13	115	30	9	106	119	121
14	107	35	10	97	117	98
15	92	41	17	75	78	72
16	114	29	9	105	119	108
17	95	39	8	87	92	92
18	131	18	3	128	132	126
19	138	19	5	133	141	135
20	102	35	18	84	97	88
21	109	28	7	102	97	45
22	78	42	22	56	63	59
23	110	23	17	93	106	106
24	92	35	20	72	82	76
25	89	49	6	83	83	70
26	115	26	9	106	119	113

One can see that in Table 3 we have taken the questions in Table 2 and rearranged them by ascending order of those that have the smallest difference between the “good” (1/2) and “bad” (4/5) scores. The narrower the difference the greater the need to address the issue raised within

the question (statement). For example the lowest figure calculated in the difference column in Table 3 was 56, which occurred with question (statement) 22. Question (statement) 22 reads, “The Office of ITG works with the Tribe to explain filing requirements for members.” This is one area where ITG might reexamine its products/services and the way they are delivered to see if any changes can be made that would improve the tribes’ satisfaction with our performance in this area.

Table 3 2007 ITG Customer Satisfaction Survey Results-by Rank (1-26)

Question	Questionnaire Response Scores (percentages)			Difference (Good-Bad) FY 2007	Rank FY 2007	Difference (Good-Bad) FY 2006	Rank FY 2006	Difference (Good-Bad) FY 2005	Rank FY 2005
	Good	Neutral	Bad						
22	78	42	22	56	1	63	2	59	4
4	81	43	20	61	2	87	10	86	11
10	85	45	19	66	3	63	1	59	3
24	92	35	20	72	4	82	6	76	10
12	83	53	8	75	5	70	3	69	5
15	92	41	17	75	6	78	5	72	7
9	100	29	25	75	7	83	7	72	8
2	106	21	26	80	8	84	9	75	9
25	89	49	6	83	9	83	8	70	6
20	102	35	18	84	10	97	14	88	13
8	107	32	21	86	11	93	13	88	12
1	107	27	21	86	12	78	4	100	18
17	95	39	8	87	13	92	12	92	15
6	103	37	13	90	14	88	11	54	2
23	110	23	17	93	15	106	16	106	19
7	113	23	17	96	16	113	18	98	16
11	112	26	15	97	17	108	17	89	14
14	107	35	10	97	18	117	19	98	17
21	109	28	7	102	19	97	15	45	1
16	114	29	9	105	20	119	21	108	20
26	115	26	9	106	21	119	22	113	21
13	115	30	9	106	22	119	20	121	22
18	131	18	3	128	23	132	24	126	24
3	140	17	8	132	24	120	23	125	23
19	138	19	5	133	25	141	26	135	26
5	155	9	5	150	26	138	25	133	25

In Table 4, we have similarly ranked the 14 new Compliance Action questions. The lowest figure calculated in the difference column in Table 4 was 11, which occurred with question (statement) 38. Question (statement) 38 reads, “The ITG specialist responded timely to the

Tribe’s inquiries.” This is an area where ITG should focus efforts to increase the satisfaction of the customers. The next three lowest figures concern all three questions in the “Final Resolution” area of Compliance Actions. ITG needs to determine if the resolution documents/explanations are truly confusing to the tribes, or is this perhaps a reaction to an unfavorable outcome.

Table 4 2007 ITG Customer Satisfaction Survey Results-by Rank (28-41)

Question	Questionnaire Response Scores (percentages)			Difference (Good-Bad) FY 2007	Difference Rank FY 2007
	Good	Neutral	Bad		
38	16	3	5	11	1
39	34	7	6	28	2
40	32	10	4	28	3
41	34	9	6	28	4
29	40	11	10	30	5
28	44	6	11	33	6
37	39	9	6	33	7
35	43	5	5	38	8
36	45	6	4	41	9
30	48	8	5	43	10
34	49	5	5	44	11
33	49	6	3	46	12
32	51	6	3	48	13
31	55	2	2	53	14

In examining those areas that have relatively low scores, ITG should consider several factors in evaluating what type of follow-up action is warranted. These factors include:

- The degree of control ITG has on the aforesaid area (e.g., ITG has less control over the ease of understanding forms and publications)
- The amount of resources needed to make an improvement(s) in one area where ITG scored low vis-à-vis other areas with similar scores
- The perceived impact on the IRS mission from making an improvement(s) in a given area
- The impact external factors have on customer satisfaction within the given area (e.g., tribes may view certain legislation passed by the U.S. Congress as unfair and a sign ITG does not want to work with them even though ITG had little if any influence over the legislation)

Conversely, in Table 3 one can observe the widest difference was 150, which occurred with question (statement) 5. Question 5 reads, “Forms, Publications and other written materials are available on the IRS internet site”. ITG scored relatively high in this area, and was a targeted action taken in response to feedback in prior years. It would be a good idea to share this information within the ITG organization to let the employees know where ITG is performing relatively well.

Table 3 also shows relative consistency of responses between the last 3 surveys. For example, questions 10, 12 and 22 have ranked in the top 5 in each of the surveys, indicating that ITG still needs to effect improvements in the opinion of their customers. Conversely, ITG has made significant progress over the past 3 surveys in areas relating to questions 6, 8 and 21. ITG should review the issues/actions that relate to those areas to see if it can leverage from those efforts to effect similar improvements in other areas.

Table 5 2007 ITG Customer Satisfaction Survey Scores-by Area of Customer Satisfaction

Area*	Questionnaire Response Scores (percentages) FY 2007			Questionnaire Response Scores (percentages) FY 2006		
	Good	Neutral	Bad	Good	Neutral	Bad
Burden/Delivery of Information	73%	17%	10%	69%	21%	11%
Collaborate	63%	26%	11%	59%	30%	11%
Recognition	70%	22%	7%	72%	23%	6%
Protocol/Horizontal Equity	76%	18%	5%	71%	21%	8%
Accuracy/Timeliness/Honesty	63%	26%	11%	60%	31%	10%
Compliance-Overall Satisfaction	72%	14%	14%			
Compliance-Initial Meeting	86%	8%	6%			
Compliance-Subsequent Interactions	77%	12%	11%			
Compliance-Final Resolution	70%	18%	11%			

*See the ITG Balanced Measures Task Force Report for a detailed explanation of these areas.

In Table 5, we have provided the survey findings broken out among the nine components that make up our customer satisfaction measures. Of the original five measures used by ITG, four show improved performance, with only “Recognition” declining. It is interesting to note the relatively high scores shown on the new “Compliance Action” measures, keeping in mind that these rankings were provided by customers who had undergone a compliance action within the last year. The lowest scores are shown in areas “Collaborate” and “Accuracy, Timeliness and Honesty”. The specific questions in these areas with the lowest scores are numbers 10, 12, 22, and 24. These are prime areas for further study and remedial action by ITG.

Finally, in Table 6 we have provided the survey results broken out by ITG Field Group. From Table 6, one can see that tribes located in Alaska have significantly increased their overall satisfaction with products and services produced by ITG. Conversely, overall satisfaction levels dropped considerably in the Southwest (from 73% to 59%) and Pacific Northwest (from 85% to 56%).

When looking at the results from tribes who were subject to a compliance action in the last year, wide variations in satisfaction levels are shown. For example, the satisfaction in “Compliance Action-Overall Satisfaction” ranges from 43% to 86%; the satisfaction for “Compliance Action-Final Resolution” ranges from 43% to 92%. With wide variations showing across the groups, the only consistent factor is the low satisfaction ratings given by the tribes in the Pacific Northwest. On a positive note, focused efforts undertaken by ITG to improve interaction with, and tax education to the Alaska villages may be a direct cause of the increased satisfaction levels across all areas for these customers.

Table 6 ITG Customer Satisfaction Survey Scores- by ITG Field Group

	7280		7281		7282		7283		7284		AK	
	FY 2006	FY 2007	FY 2006	FY 2007	FY 2006	FY 2007	FY 2006	FY 2007	FY 2006	FY 2007	FY 2006	FY 2007
Burden/ Delivery of Information												
Satisfied	83%	85%	72%	71%	56%	58%	76%	83%	82%	55%	57%	71%
Neutral	9%	11%	21%	16%	26%	18%	16%	10%	15%	40%	29%	19%
Dissatisfied	8%	4%	7%	13%	18%	23%	8%	7%	3%	5%	14%	10%
Collaborate												
Satisfied	72%	72%	58%	65%	60%	57%	71%	68%	48%	39%	42%	62%
Neutral	20%	24%	36%	24%	25%	24%	20%	18%	40%	48%	43%	29%
Dissatisfied	8%	4%	6%	11%	15%	19%	8%	14%	12%	12%	15%	8%
Recognition												
Satisfied	82%	84%	72%	70%	69%	59%	84%	77%	73%	50%	52%	69%
Neutral	11%	14%	22%	23%	20%	34%	10%	13%	23%	36%	38%	24%
Dissatisfied	8%	2%	5%	7%	11%	6%	5%	9%	4%	14%	10%	7%
Protocol/ Horizontal Equity												
Satisfied	88%	82%	71%	90%	69%	66%	79%	83%	66%	57%	57%	72%
Neutral	6%	14%	25%	9%	25%	27%	17%	12%	26%	31%	36%	23%
Dissatisfied	5%	5%	4%	1%	6%	7%	3%	5%	8%	12%	8%	5%
Accuracy/ Timeliness/ Honesty												
Satisfied	73%	69%	49%	65%	55%	51%	72%	74%	63%	47%	48%	61%
Neutral	21%	25%	40%	27%	28%	33%	24%	10%	31%	41%	40%	32%
Dissatisfied	6%	6%	11%	8%	18%	16%	4%	16%	6%	13%	12%	8%
Overall Satisfaction												
Satisfied	88%	90%	78%	76%	73%	59%	86%	86%	85%	56%	59%	75%
Neutral	4%	10%	22%	12%	15%	32%	8%	5%	8%	33%	33%	23%
Dissatisfied	8%	0%	0%	12%	12%	9%	5%	8%	8%	11%	8%	2%
Compliance Action - Overall Satisfaction												
Satisfied		67%		80%		86%		78%		43%		70%
Neutral		17%		7%		0%		9%		33%		22%
Dissatisfied		17%		13%		14%		13%		24%		7%
Compliance Action - Initial Meeting												
Satisfied		78%		95%		92%		90%		71%		87%
Neutral		10%		3%		8%		1%		25%		12%
Dissatisfied		13%		3%		0%		8%		4%		0%
Compliance Action - Subsequent Interactions												
Satisfied		74%		70%		80%		84%		56%		89%
Neutral		17%		13%		0%		4%		36%		11%
Dissatisfied		9%		17%		20%		13%		8%		0%
Compliance Action - Final Resolution												
Satisfied		68%		67%		67%		92%		43%		71%
Neutral		12%		25%		7%		8%		43%		19%
Dissatisfied		20%		8%		27%		0%		14%		10%

Special Analysis

Past analysis of the ITG customer base revealed similarities between the Alaska Native Villages and the Navajo Chapters. Both segments tend to be remotely located, have smaller government structures, few large business or gaming operations, and meager staff resources. It has been difficult to determine the needs and/or effect lasting solutions for these particular customers.

In the past year, ITG implemented several initiatives in Alaska to increase our visibility and impact among those taxpayers. These improvements included purchasing copies of the tax/accounting software used by the Villages to increase ITG understanding of reporting issues/problems arising from this software, adding a regional location code to the database so that work can be assigned geographically to minimize repeated travel to remote locations, and attending large state-run events for the Native Villages to distribute job-aids and information. In addition, ITG organized and conducted major payroll and information reporting educational seminars for tribal employees.

Table 7 clearly shows the positive results of these efforts. The customers in Alaska are now showing satisfaction rates comparable to the rest of the United States, while the Navajo Chapters are still reflecting much lower satisfaction. ITG will need to apply best practices used in Alaska in a focused effort to reach the Navajo Chapters.

Table 7 ITG Customer Satisfaction Survey Scores - Special Analysis

	Alaska	Navajo	All Others
Burden/Delivery of Information			
Satisfied	71%	46%	78%
Neutral	19%	21%	15%
Dissatisfied	10%	33%	7%
Collaborate			
Satisfied	62%	45%	67%
Neutral	29%	31%	23%
Dissatisfied	8%	24%	10%
Recognition			
Satisfied	69%	51%	74%
Neutral	24%	39%	19%
Dissatisfied	7%	11%	7%
Protocol/Horizontal Equity			
Satisfied	72%	60%	80%
Neutral	23%	31%	15%
Dissatisfied	5%	9%	5%
Accuracy/Timeliness/Honesty			
Satisfied	61%	45%	68%
Neutral	32%	31%	22%
Dissatisfied	8%	24%	11%
Overall Satisfaction			
Satisfied	75%	50%	82%
Neutral	23%	36%	12%
Dissatisfied	2%	14%	7%

Recommendations

ITG should take the following actions relevant to Customer Satisfaction:

- Post the results of the survey on the ITG web site
- Share the results with all ITG employees
- Review areas where ITG scored relatively low, revisit the corresponding program/ services relevant to those areas, and develop actions to implement methods to improve performance
- Review areas where ITG scored relatively high to see what program /services are working and if any best practices might be ascertained
- Utilize the regional Consultation Listening meetings (four per year are scheduled in differing BIA regions) in areas where further study is needed to ascertain the reasons for responses/response rates.
- Continue to implement innovative alternative approaches for delivering products/services to tribes located in Alaska and consider applying to other areas (Navajo Chapters)
- Develop and implement communication mechanisms to address the issue of horizontal equity, through ITG News and Consultation Listening meetings
- Review the effectiveness of the survey effort to determine what changes should be made for next year's survey

Appendix

Indian Tribal Governments Customer Satisfaction Survey

The Office of Indian Tribal Governments (ITG) within the IRS is asking for your input to help us evaluate how well we are serving your needs. Your responses will help us identify the areas where we can improve our products/services. No identifying information is required, and your response will be kept confidential. Thank you for your input.

Please read each question carefully, and then mark the appropriate box from the scale (where 1 means "Strongly Agree" and 5 means "Strongly Disagree") to show how much you agree or disagree with each statement.

The first eight questions will consider how ITG reduces TAXPAYER BURDEN and controls DELIVERY OF INFORMATION to the Tribes.	Strongly Agree 1	Agree 2	Neutral 3	Disagree 4	Strongly Disagree 5	Don't Know/Not Applicable
1. It is hard to call and reach the Tribe's assigned Specialist.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. The Tribe rarely needs to talk to more than one employee to get an answer to a question.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. It is easy to access the IRS internet site.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. It is hard to get the tax information by calling the Office of ITG.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Forms, Publications & other written materials are available on the IRS internet site.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. ITG has specific tax publications that meet tribal information needs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Specialist(s) provide explanations the Tribe can understand.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. The IRS internet site is <u>not</u> user friendly.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The following four questions look at the COLLABORATION between ITG and the Tribe.	Strongly Agree 1	Agree 2	Neutral 3	Disagree 4	Strongly Disagree 5	Don't Know/Not Applicable
9. The Office of ITG assists the Tribe in avoiding penalties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. The Office of ITG does <u>not</u> explain how tax law changes affect the Tribe.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. The Office of ITG works with the Tribe to help resolve any tax issues.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Assistance given by the Office of ITG interferes with Tribal sovereignty.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The following four questions measure how ITG manages the RECOGNITION OF GOVERNMENT-TO-GOVERNMENT RELATIONSHIP.	Strongly Agree 1	Agree 2	Neutral 3	Disagree 4	Strongly Disagree 5	Don't Know/Not Applicable
13. The Office of ITG seeks to build a respectful relationship.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. The Office of ITG wants to work with the Tribe to administer the tax law.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. The Office of ITG does <u>not</u> clarify tax issues that are unique to the Tribe.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. The Office of ITG helps the Tribe comply with the tax law.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The following five questions will consider the HORIZONTAL EQUITY and PROTOCOL of the services provided by ITG.	Strongly Agree 1	Agree 2	Neutral 3	Disagree 4	Strongly Disagree 5	Don't Know/Not Applicable
17. The Office of ITG is respectful of Tribal culture.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18. The Office of ITG is courteous in its contacts with the Tribe.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. The Tribe will contact the Office of ITG when it has a problem and/or question.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20. The Office of ITG works with the Tribe on a government-to-government basis.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21. ITG always explains the reason for their compliance contact.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The following five questions will measure the ACCURACY, TIMELINESS, and HONESTY of the services provided by ITG.	Strongly Agree 1	Agree 2	Neutral 3	Disagree 4	Strongly Disagree 5	Don't Know/Not Applicable
22. The Office of ITG works with the Tribe to explain filing requirements to tribal members.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. The Office of ITG provides a timely response to the Tribe's questions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. The Office of ITG does <u>not</u> keep the Tribe informed of its actions to resolve an issue.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. The Office of ITG fairly applies the tax law to the Tribe.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26. Overall, the Tribe is satisfied with the products and services provided by the Office of ITG.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Please answer YES or NO to the following question:	YES ▼	NO ▼				
27. Within the past year has your tribe had its books and/or records reviewed in a compliance check or examination by ITG?	<input type="checkbox"/>	<input type="checkbox"/>				

If you answered "Yes" to question 27, continue to question 28. If you answered "No", proceed to Comments, question 42.

