



**TAX EXECUTIVES INSTITUTE
2011 CORPORATE TAX DEPARTMENT SURVEY**

Thank you for agreeing to complete this survey on behalf of the Tax Executives Institute.

YOU SHOULD COMPLETE THIS QUESTIONNAIRE IF you are the Senior Tax Executive of the **parent** company or the Senior Tax Executive of a **subsidiary** company if your department is NOT included in your parent company's response and you meet ANY of the following criteria:

- 1) Separate published Annual Reports/SEC filings are prepared for your company;
- 2) Separate funding or debt issuance is handled by your company; or
- 3) Your Tax Department makes autonomous decisions on staffing and structure.

In the past month you should have received an email invite and reminders from Edge Research, Inc. to complete the online version of the survey. You will receive another reminder with a link to the online version of the survey within the next few days. If you do not receive the reminder and would like to complete the survey, please email Mariel Molina of Edge Research, Inc. to request a link at mariel@edgeresearch.com. However, if you would prefer to complete the survey by hand and mail it in, you may do so by printing out this file.

If you are completing the survey by hand, please send it to the following address once you are finished.

**Edge Research, Inc.
c/o Mariel Molina
1555 Wilson Boulevard, Suite 602
Arlington, VA 22209**

DEFINITIONS TO BE USED WHEN RESPONDING TO SURVEY

ASC 740-10 (FIN 48) – ASC 740, *Income Taxes*, addresses how companies should account for and report the effects of taxes based on income. The principles and requirements of the topic are applicable to domestic and foreign entities in preparing financial statements in accordance with U.S. GAAP.

COMPANY – Company that the Senior Tax Executive works for, including all subsidiaries and equity companies for which your tax department is responsible for any or all tax issues.

CONSULTANT – One who gives expert or professional advice for a fee.

CONTRACTOR – One who is employed by another company, but working under the direction of the tax department (including loan staff and temporary staffing arrangements). For this purpose, a contractor does not include those working on a project under a consulting arrangement where they are under the control of the consulting firm.

ERP – Enterprise Resource Planning system uses integrated software solutions to manage a company's resources. The system generally includes modules for all business management functions, including planning, inventory/materials management, engineering, order processing, manufacturing, purchasing, accounting and finance, human resources, etc. Common ERP systems include Oracle, Peoplesoft, and SAP.

GAAP – Generally Accepted Accounting Principles.

HOME COUNTRY – The country where the company is headquartered; the primary business location of the company and executive offices.

IDR – Information Document Request.

IFRS – International Financial Reporting Standards.

NON-HOME COUNTRY – Any other countries the company operates in but is not headquartered.

OUTSOURCING -- The contracting out of a business function -- commonly one previously performed in-house -- to an external provider.

OFFSHORING – The shifting of a business function from one country to another.

SARBANES-OXLEY – The Sarbanes-Oxley Act of 2002 established an oversight board to adopt standards for preparing audited financial statements (including those relating to auditor independence).

SCHEDULE UTP -- Certain corporate taxpayers must complete a schedule attached to their tax returns to report information about their uncertain tax positions (UTPs). ASC 740-10 (FIN 48) establishes the processes for the recognition and measurement of UTPs.

SENIOR TAX EXECUTIVE – The person who is responsible for company-wide tax planning and filings.

SUBNATIONAL – Taxing jurisdictions below the national level, including state, provincial, city, canton, **county, region, etc.**

Please indicate if your survey answers are for:

- The global tax group and all companies in your corporate structure
- Tax group of the global parent company and the companies whose tax matters you are directly responsible for; senior tax executives of significant subsidiary companies are answering for their organizations
- Tax group of a significant subsidiary/group of subsidiaries and the companies in the structure whose tax matters you are directly responsible for (does not include the parent company or other subsidiary groups)

If the senior tax executive of the parent company or other subsidiary groups did not receive a survey, please send an email to Mary Lou Fahey (mfahey@rcn.com) with their names and company so they can receive a survey.

COMPANY INFORMATION

1. Where is your company headquartered (primary business location/executive offices location)? *Select only one.*
 - United States
 - Canada
 - Mexico
 - Europe
 - Asia
 - South/Central America
 - Africa
 - Australia/New Zealand
 - Other

2. Is your company's stock publicly traded?
 - Yes, the ultimate parent
 - Yes, one or more subsidiaries but not parent
 - Yes, both the ultimate parent AND 1+ subsidiaries
 - Not publicly traded but have public debt
 - Not publicly traded

3. Is your company subject to: *Select only one.*
 - US GAAP
 - IFRS
 - Both US GAAP and IFRS
 - Other country-specific accounting standards

4. For how many of the following is your company at least a 50% owner? (Input the number of companies for which your department handles the tax matters.)

Please use your best estimate.

Corporations (US C Corp or equiv) _____
 S Corporations _____
 Captive Insurance Company _____
 REITs _____

Partnerships:
 Responsible for tax matters _____
 Not responsible for tax matters _____

Joint Ventures:
 Responsible for tax matters _____
 Not responsible for tax matters _____

LLCs (multi-member):
 Responsible for tax matters _____
 Not responsible for tax matters _____

LLCs (single-member -- not disregarded) _____
 LLCs - Disregarded Entities-US _____
 Disregarded Entities-Non-US _____

Co-Ownerships (Canadian form):
 Responsible for tax matters _____
 Not responsible for tax matters _____

Controlled Foreign Corporations _____
 Other foreign entities _____

TOTAL: _____

4a. Of the above,

How many are primarily investment/holding companies (no operations)? _____

How many are inactive? _____

5. Is your primary external audit firm...

- One of the Big 4 accounting firms (Deloitte, E&Y, KPMG, PwC) or their national affiliate
- Another national/global accounting firm (e.g., Grant Thornton, BDO, McGladrey)
- A regional accounting firm
- A local accounting firm
- Other, specify _____
- No external audit

INDUSTRY

6. Please indicate your company's primary industry. If your company operates in more than one industry, use the category that accounts for the greatest percentage of revenue. *Select only one.*

- Aerospace & Government Contracting
- Automotive Manufacturing & Suppliers
- Chemical
- Computer Hardware
- Computer Software
- Construction
- Electronics
- Equipment Leasing & Rentals
- Financial Institutions
- Food & Beverage Industries, including Agriculture
- Forestry Products, including Paper
- Health Care
- Heavy Manufacturing
- Hospitality Industry, including Restaurant, Hotel, Franchise Operations
- Insurance
- Manufacturing - General (not covered by any of the other categories)
- Media
- Mining
- Petroleum Industries, including Extraction & Refining
- Pharmaceuticals
- Printing
- Professional, Scientific & Technical Services
- Retail/Wholesale Trade
- Telecommunications
- Transportation
- Utilities
- Other, please specify _____

OWNERSHIP

[ASK IF INTRODUCTION QUESTION = 3 (Tax group of a significant subsidiary...)]

7a. Where is the ultimate parent headquartered?

- United States
- Canada
- Mexico
- Europe
- Asia
- South/Central America
- Africa
- Australia/New Zealand
- Other, specify _____

COMPANY FINANCIAL INFORMATION

Please use \$US equivalents for the most recently ended fiscal year. If your company is a subsidiary of another company, include only the companies that your tax department is responsible for.

8a. Please provide your company's total worldwide consolidated revenues.

Please use \$US equivalents for the most recently ended fiscal year. If your company is a subsidiary of another company, include only the companies that your tax department is responsible for.

	<\$500 million	\$500m to <\$1b	\$1b to <\$5b	\$5b to <\$10b	\$10b to <\$20b	\$20b to <\$40b	\$>40b
GAAP (or IFRS) revenues							

8b. Please provide your company's pre-tax income.

Please use \$US equivalents for the most recently ended fiscal year. If your company is a subsidiary of another company, include only the companies that your tax department is responsible for.

	NOL	\$0 to <\$10 m	\$10m to <\$25m	\$25m to <\$50m	\$50m to <\$100 m	\$100m to <\$500m	\$500m to <\$1b	\$1b to \$5b	\$5b+
GAAP (or IFRS) pre-tax income									

9. Please provide your company's total worldwide consolidated assets:

Please use \$US equivalents for the most recently ended fiscal year. If your company is a subsidiary of another company, include only the companies that your tax department is responsible for.

	<\$500 million	\$500m to <\$1b	\$1b to <\$5b	\$5b to <\$10b	\$10b to <\$50b	\$50b to <\$75b	\$>75b
Worldwide Gross Assets							

10. What are the approximate sourcing/location of revenues and assets?

Please use your best estimates.

The percentages listed under "Revenues" must add to 100%.

The percentages listed under "Assets" must add to 100%

	Revenues	Assets
United States	_____ %	_____ %
Canada	_____ %	_____ %
Mexico	_____ %	_____ %
Europe	_____ %	_____ %
Middle East	_____ %	_____ %
Asia	_____ %	_____ %
South/Central America	_____ %	_____ %
Africa	_____ %	_____ %
Australia/New Zealand	_____ %	_____ %
Other	_____ %	_____ %

SENIOR TAX EXECUTIVE

11. What is the title of the Senior Tax Executive at your company? *(Select only the one most applicable.)*

- Senior Vice President
- Head of Tax
- Vice President
- Director of Tax/Corporate Tax Director
- Chief Tax Officer
- Tax Manager/Managing Tax Director
- Tax Counsel/General Tax Counsel
- Tax Advisor
- Treasurer/Assistant Treasurer
- Controller/Assistant Controller
- Other, please specify _____

12. To whom does the Senior Tax Executive directly report? *(Select one.)*

- President
- Chief Executive Officer
- Chief Financial Officer
- Chief Accounting Officer
- General Counsel
- Controller
- Treasurer
- Head of tax of parent company or ultimate parent
- Other, please specify _____

13. Is the Senior Tax Executive an:

- Attorney
- CPA/CA/licensed accountant
- Both
- Neither

14. How many years has the Senior Tax Executive held that position both with the current company and across his/her entire career?

- a. With Current Company
- b. Entire Career (include all years as an STE with all employers)

- 0-3 years
- 3-5 years
- 5-10 years
- 10-15 years
- +15 years

TAX DEPARTMENT – GENERAL

15. What is the number of full-time personnel or equivalents (excluding contractors engaged for special projects only) under the direct or indirect control of the Tax Department in the company (include open positions)?

Please use your best estimates and include all personnel whose responsibility is primarily taxation, without regard to whom they report or where they are located. Please use your best estimates for 2011 and 2007.

	2011	2007
Employees (full time equivalents):	_____	_____
Contractors (full-time equivalents):	_____	_____

16. Of the total number of full-time personnel or equivalents you indicated for 2011 on the previous question (PIPE THROUGH 2011 TOTAL NUMBER FROM Q15), how many are (choose the closest level of authority) ... ?

Please input your best estimate. (Include open positions)

Vice President.....	_____
Director	_____
Manager	_____
Senior Analyst.....	_____
Advisor.....	_____
Staff/Analyst.....	_____
Counsel/Attorney	_____
Accountants.....	_____
Clerical/Administrative Staff	
Other	_____

17. In 2011, of the total number of full-time personnel or equivalents (PIPE THROUGH 2011 TOTAL NUMBER FROM Q15), how many:

Account for all categories that apply for full-time employees and contractors. Please use your best estimate.

- Have MS Tax degrees? _____
- Are CPAs/CAs/licensed accountants (or equivalent)? _____
- Are attorneys (JD or equivalent)? _____
- Are attorneys with LLM (or equivalent)? _____
- Are both a CPA and attorney? _____
- Have MBA degrees? _____
- Formerly worked in public accounting firm? _____
- Formerly worked in law firm? _____
- Formerly worked in government? _____

18. In 2011, of the total number of full-time personnel or equivalents (PIPE THROUGH 2011 TOTAL NUMBER FROM Q15), how many are located in:

[PROGRAMMER – PRE POPULATE ZEROS]

Please input your best estimate.

- United States _____
- Canada _____
- Europe _____
- Middle East _____
- Asia _____
- Mexico _____
- South/Central America _____
- Africa _____
- Australia /New Zealand _____
- Other _____
- TOTAL _____

MEASURING THE TAX DEPARTMENT

59. What measurements are used by management to evaluate the Senior Tax Executive/tax department’s performance? *Please select all that apply.*

- Effective tax rate
- Cash taxes
- Economic profit/value added
- Results of audits
- Staying within department budget
- Measurable tax project objectives
- Contribution to before-tax earnings
- Quality of ideas generated
- Business unit satisfaction
- Compliance deadlines met
- Effectively managing use of consultants
- Lack of surprises
- Return on investment
- Tax savings per hour of research
- Other (Please explain)

TAX DEPARTMENT CHANGES

21a. How did the recent Economic Downturn of 2008-2010 affect the **tax department** in each of the following categories?

	No significant effect	Reduced	Freeze	Increased
# Tax Dept positions				
Travel Costs (excluding training)				
Training Costs (including travel)				
Consulting engagements				
Base Compensation Management level				
Base Compensation Non-management				
Bonuses				
Outsourcing				
Total Tax Department Budget (excluding the above)				

21b. And in the categories where the tax department saw change, which of the following best describes the department’s reaction/expected reaction to the 2008-2010 Economic Downturn?

[ASK ALL ITEMS EXCEPT THOSE WHERE ‘NO SIGNIFICANT EFFECT’ WAS SELECTED]

	Already returned to 2008 levels	Expect to return to 2008 levels by the end of 2012	Expect to return to 2008 levels by the end of 2013	Don’t expect to return to 2008 levels until 2014 or later	Not sure
# Tax Dept positions					
Travel Costs (excluding training)					
Training Costs (including travel)					
Consulting engagements					
Base Compensation Management level					
Base Compensation Non-management					
Bonuses					
Outsourcing					
Total Tax Department Budget (excluding the above)					

[IF HAVE CONTRACTORS/Q15=1+]

22a. Has the use of contractors changed because of the economic downturn of 2008-2010?

- Increased
- Decreased
- No significant change

[IF HAVE CONTRACTORS/Q15=1+]

22b. Are you using contractors in lieu of hiring staff? *Select all that apply.*

- Yes, cannot hire additional staff
- Yes, not enough ongoing work to justify hiring FTE (full time employees)
- Yes, hiring contractors for seasonal work
- Yes, hiring contractors because we cannot find permanent staff
- No [SHOULD BE EXCLUSIVE RESPONSE]

23. Please enter your best estimate of the distribution of time normally spent on the following areas:

Round to the nearest full percentage; no decimals.

The percentages listed under "Senior Tax Exec (STE)" must add to 100%.

The percentages listed under "Tax Department (including contractors) in Total (exclude STE)" must add to 100%

	Senior Tax Exec (STE)	Tax Department (including contractors) in Total (exclude STE)
Compliance	<input type="text"/>	<input type="text"/> %
Compliance – Home Country (Federal/National)	<input type="text"/> %	<input type="text"/>
Compliance – Subnational (e.g., State, Province).....	<input type="text"/> %	<input type="text"/>
Compliance – Non Home Country (Federal/National).....	<input type="text"/> %	<input type="text"/>
Income Tax Research/Planning	<input type="text"/>	<input type="text"/> %
Income Tax Research/Planning - Home Country (Federal/National)	<input type="text"/> %	<input type="text"/>
Income Tax Research/Planning – Subnational (e.g., State, Province)	<input type="text"/> %	<input type="text"/>
Income Tax Research/Planning - Non Home Country (Federal/National)	<input type="text"/> %	<input type="text"/>
Merger, Acquisition, Disposition & Restructuring Activities	<input type="text"/> %	<input type="text"/> %
Audit/Appeals/Litigation (income taxes).....	<input type="text"/> %	<input type="text"/> %
Transaction Taxes-Compliance (S&U, etc) - US activities	<input type="text"/> %	<input type="text"/> %
Transaction Taxes-Compliance (GST/HST/VAT) - Non-US activities	<input type="text"/> %	<input type="text"/> %
Audit/Appeals/Litigation (transaction taxes-compliance)	<input type="text"/> %	<input type="text"/> %
Excise Taxes	<input type="text"/> %	<input type="text"/> %
Property Taxes (personal and real).....	<input type="text"/> %	<input type="text"/> %
Payroll Taxes	<input type="text"/> %	<input type="text"/> %
Expatriate Taxes.....	<input type="text"/> %	<input type="text"/> %
Other Compliance (1099, Annual Reports, Unclaimed, etc.).....	<input type="text"/> %	<input type="text"/> %
Customs	<input type="text"/> %	<input type="text"/> %
Tax Technology	<input type="text"/> %	<input type="text"/> %
Continuing Education/Training	<input type="text"/> %	<input type="text"/> %
Management of Tax Department	<input type="text"/> %	<input type="text"/> %
Admin/Support of Tax Function	<input type="text"/> %	<input type="text"/> %
Support of Management/Business Operations	<input type="text"/> %	<input type="text"/> %
Advocacy/Legislative Activities.....	<input type="text"/> %	<input type="text"/> %
Tax Provision/Accounting	<input type="text"/> %	<input type="text"/> %
ASC-740-10 (FIN 48)/Uncertain Tax Positions (UTPs)	<input type="text"/> %	<input type="text"/> %
Communications/support with C-suite/Board	<input type="text"/> %	<input type="text"/> %
Risk Mitigation and Analysis (including rulings, etc).....	<input type="text"/> %	<input type="text"/> %
Governance/Sarbanes-Oxley	<input type="text"/> %	<input type="text"/> %
TOTAL	100%	100%

TAX DEPARTMENT RECOGNITION / DEVELOPMENT

24. What reward and recognition systems are used to encourage performance for the tax department staff?

Select all that apply within each staff category.

	Senior Tax Executive	Manager (or equivalent) Level	Senior (or equivalent) Level	Staff (or equivalent) Level
Does not apply/Do not have position within	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Bonus – based on company performance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Bonus – based on goals	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Bonus – based on combination company performance <u>and</u> goals	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Long Term Incentive Plan (LTIP) – time <u>and</u> company performance based	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Deferred Compensation Plan	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Stock Options	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Stock Grants	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Restricted Stock Units	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Cash Awards	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Additional Paid Time Off	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Flex Time	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Alternative Workload	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Telecommuting	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Non-Cash Gifts	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Recognition in Company Publications	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Letters from Upper Management	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (specify below)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax department	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

26. What methods/tools does the tax department use to develop leadership and management skills for staff members?

Select all that apply within each staff category.

	Senior Tax Executive	Manager (or equiv.) Level	Senior (or equivalent) Level	Staff (or equivalent) Level
Formal Company Development Plan	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Cross-Training	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
International assignments	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Temporary Assignments to Business Units	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Management training skills	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Mentoring program (formal)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Department Development plans	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Opportunities to make presentations (to tax dept. or business units)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Succession Planning	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (specify below)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
None of the above [EXCLUSIVE]	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

27e. For each category under AUDIT/CONTROVERSY, please answer which department is primarily responsible for the activity.

Then, for each category, indicate if the activity is performed within the company global structure but off-shore.

AUDIT/CONTROVERSY	Which department is <i>primarily</i> responsible for ...?						Activity Performed within Company Global Structure but Off-Shore
	Does not apply/ Do not Do	Tax	Legal	Accounting	Other	Not sure	Select if "Yes"
United States –Audits/Appeals	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
United States – IRS Litigation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
US – Federal Mediation / Arbitration	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
US – State Audits/Appeals	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Canadian Tax Audits/Appeals	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Mexico Tax Audits/Appeals	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
European Tax Audits/Appeals	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Asia Tax Audits/Appeals	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
South/Central America Tax Audits/Appeals	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Africa Tax Audits/Appeals	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Australia/New Zealand Tax Audits/Appeals	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Real and Personal Property Tax	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Sales & Use Tax (US)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
GST/HST/VAT	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax Litigation – Home Country	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax Litigation – Non Home Country	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Advance Pricing Agreements	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Pre-Filing Agreements	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Competent Authority	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

28. Please provide the number of countries and states/provinces in which your company files tax returns for the following geographic areas: *Please use your best estimates.*

[IF NONE IS NOT SELECTED, BOTH NUMERIC INPUTS ARE REQUIRED]

	None	# Countries Filed In	# States/Provinces Filed Across Area
United States	<input type="radio"/>	<input type="text"/>	<input type="text"/>
Canada	<input type="radio"/>	<input type="text"/>	<input type="text"/>
Mexico	<input type="radio"/>	<input type="text"/>	<input type="text"/>
Europe	<input type="radio"/>	<input type="text"/>	<input type="text"/>
Middle East	<input type="radio"/>	<input type="text"/>	<input type="text"/>
Asia	<input type="radio"/>	<input type="text"/>	<input type="text"/>
South/Central America	<input type="radio"/>	<input type="text"/>	<input type="text"/>
Africa	<input type="radio"/>	<input type="text"/>	<input type="text"/>
Australia / New Zealand	<input type="radio"/>	<input type="text"/>	<input type="text"/>
Other	<input type="radio"/>	<input type="text"/>	<input type="text"/>

[ASK ONLY IF US SELECTED IN Q28]

29. How many of the following types of returns were filed for the most recent fiscal year in the United States? Include income/capital/franchise returns. *Please provide your best estimate.*

Tax Return	None	Other Dept. Responsible	Prepared Within Company by...		Outsourced
			Tax Department	Off-shore	
US FEDERAL INCOME TAX RETURNS					
Consolidated (Form 1120 w/851)	<input type="radio"/>	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Separate Corporation (Form 1120 or 1120S) not included in a consolidated return	<input type="radio"/>	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Foreign Corporation (Form 1120-F)	<input type="radio"/>	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Controlled Foreign Corporation (Form 5471)	<input type="radio"/>	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Foreign Affiliate (Form 5472)	<input type="radio"/>	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Partnership/LLC (Form 1065)	<input type="radio"/>	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Tax Exempt Organization (Form 990)	<input type="radio"/>	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
S Corporation (Form 1120S)	<input type="radio"/>	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Foreign Disregarded Entity (Form 8858)	<input type="radio"/>	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Foreign Partnerships (Form 8865)	<input type="radio"/>	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
US STATE INCOME TAX RETURNS					
Unitary/Consolidated/Combined	<input type="radio"/>	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Separate State Income/Franchise	<input type="radio"/>	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Local Income/Franchise (e.g., City)	<input type="radio"/>	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

[ASK ONLY IF CANADA SELECTED IN Q28]

30. How many of the following types of returns were filed for the most recent fiscal year in Canada?
 Include income/capital returns. *Please provide your best estimate.*

Income Tax Return	None	Other Dept. Responsible	Prepared Within Company by...		
			Tax Department	Off-shore	Outsourced
Canadian T-2	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Canadian T-106	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Canadian T-1134/1135	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Provincial Income / Capital Tax	<input type="radio"/>	<input type="radio"/>	_____	_____	_____

[ASK ONLY FOR OTHER COUNTRIES THAT WERE SELECTED IN Q28]

31. How many of the following types of returns were filed for the most recent fiscal year in each of the following geographic regions? Include income/capital/franchise returns. *Please provide your best estimate.*

Tax Return	None	Other Dept. Responsible	Prepared Within Company by...		
			Tax Department	Off-shore	Outsourced
Federal/National Income Tax Returns					
Mexico	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Europe	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Middle East	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Asia	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
South/Central America	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Africa	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Australia / New Zealand	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Other	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
State/Province Income Tax Returns					
Mexico	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Europe	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Middle East	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Asia	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
South/Central America	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Africa	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Australia / New Zealand	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Other	<input type="radio"/>	<input type="radio"/>	_____	_____	_____

32. Who signs the home country Federal/National Tax Return? *Select only one.*

- Senior Tax Executive
 - Chief Executive Officer
 - Chief Financial Officer
 - General Counsel
 - Controller
 - Treasurer
 - Other, please specify
-

33. Does an outside firm sign the primary Federal/National return as preparer?

- Yes, accounting firm
- Yes, law firm
- No

MISCELLANEOUS RETURNS

34. How many of the following types of U.S. returns were filed for the last fiscal year within the company and how many were outsourced?

Please provide your best estimates. Select "None" if no returns were filed across the company for the entire category.

Tax Return	None	Other Dept. Responsible	Prepared Within Company		Outsourced
			Tax Department # Returns	Off-shore # Returns	
Personal Property/Ad Valorem	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Information returns (Form 1099)	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
FBAR	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
U.S. Sales/Use Tax	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Trust Returns	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Excise Taxes	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Fuel Taxes	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Business Licenses	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Retirement/Benefit Plans	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Unclaimed Property	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Payroll/Unemployment Tax	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Returns	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
VAT/GST/HST/PST Returns	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Expatriate Individual Returns	<input type="radio"/>	<input type="radio"/>	_____	_____	_____
Other Individual Returns	<input type="radio"/>	<input type="radio"/>	_____	_____	_____

TAX DEPARTMENT BUDGET

35. What is the total budget (in thousands of US dollars) for the Tax Department for the current fiscal year in each of the following areas? *Include all amounts (excluding taxes) regardless where costs are charged. Please use your best estimates.*

Ordinary course of business \$ _____ K

Overhead (office space, utilities, supplies, etc.) \$ _____ K

Extraordinary events \$ _____ K

(M&A activity, bankruptcy, etc. – include litigation for tax controversies in Ordinary Course of Business)

[SHOW TOTAL LABELLED “TOTAL BUDGET”]

36. How have the following changed in the past 3 years?

	Overall Tax Dept. Budget	Base Compensation (staffing)	Consultants (non-legal)	Legal Fees	Number of Staff
Increased	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Decreased	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Stayed the same	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

37. What percentage of the overall tax department budget is devoted to the following (excluding extraordinary items)? *Please use your best estimates.*

Compensation (including benefits)	_____ %
Contractor/Temp Personnel fees	_____ %
Legal fees	_____ %
Outside, Non-Legal Consultants (compliance)	_____ %
Outside, Non-Legal Consultants (research & planning)	_____ %
Contingent Fee Consultants	_____ %
Technology (hardware/software/internal allocations)	_____ %
Research/Library Materials	_____ %
Training (including travel)	_____ %
Travel (excluding travel for training)	_____ %
Overhead (including building & supplies)	_____ %
Other, specify _____	_____ %
TOTAL	100%

TAX RESEARCH / TRAINING

38. What sources are used for tax and GAAP/IFRS research? *(Select all that apply.)*

	Tax	GAAP /IFRS
Accounting Firm Website	<input type="radio"/>	<input type="radio"/>
Law Firm Website	<input type="radio"/>	<input type="radio"/>
BNA Daily Tax Report	<input type="radio"/>	<input type="radio"/>
BNA Portfolios	<input type="radio"/>	<input type="radio"/>
Carswell	<input type="radio"/>	<input type="radio"/>
CCH	<input type="radio"/>	<input type="radio"/>
Thomson Reuters (RIA)	<input type="radio"/>	<input type="radio"/>
Google/Other Search Engines	<input type="radio"/>	<input type="radio"/>
Government Websites	<input type="radio"/>	<input type="radio"/>
Hein Online	<input type="radio"/>	<input type="radio"/>
Lexis/Nexis	<input type="radio"/>	<input type="radio"/>
Tax Analysts/Tax Notes	<input type="radio"/>	<input type="radio"/>
WestLaw	<input type="radio"/>	<input type="radio"/>
Other, specify	<input type="radio"/>	<input type="radio"/>

39. What resources do you use for training purposes? *(Select all that apply.)*

- Live seminars/conferences
- Free webcasts (e.g., from accounting / legal firms)
- Fee-based webcasts
- Fee-based CPE Provider courses (online or paper)
- Formal in-house training
- Attendees at seminars present highlights to other department staff
- Other, specify _____

39a. What percentage of your training budget is devoted to each of the following sources? *Please provide your best estimates.*

Chapter/regional TEI Programs	_____ %
TEI National Programs	_____ %
Programs of other professional associations (e.g., COST, IPT, accounting societies, and bar associations)	_____ %
Industry/trade association groups	_____ %
Software training	_____ %
Fee-based webcasts (regardless of sponsor)	_____ %
Fee-based live programs offered by accounting or law firms	_____ %
Fee-based live programs offered by other organizations (e.g., PLI, CITE, ATLAS)	_____ %
Other	_____ %
TOTAL	100%

39b. Approximately what percentage of your department’s total CPE/CLE hours is obtained from fee webcasts or free programs conducted by accounting or law firms?

- Senior staff (Director and above) _____%
- Mid-level staff (Senior Analyst – Manager) _____%
- Junior staff _____%
- Information not available

CORPORATE GOVERNANCE

40. Has the company received a significant deficiency or material weakness from its financial statement auditors with respect to tax issues in the past 5 years?

- Yes
- No

[ASK IF YES IN Q40]

40b. How many years did it take to remediate the significant deficiency or material weakness?

- 1 year or less
- 2 years
- 3 years
- More than 3 years
- Not yet remediated

[ASK IF YES IN Q40]

40a. Identify the source of the significant deficiency or material weakness the company has received from its financial statement auditors with respect to tax issues in the past 5 years. *Select all that apply.*

[DO NOT FORCE RESPONSES FOR EACH ROW, CHANGE TO CHECK BOXES, NONE AND PREFER NOT TO ANSWER REMAIN EXCLUSIVE]

	Material Weakness	Significant Deficiency
Deferred taxes	<input type="radio"/>	<input type="radio"/>
International tax	<input type="radio"/>	<input type="radio"/>
State taxes	<input type="radio"/>	<input type="radio"/>
Knowledge/Experience of tax staff	<input type="radio"/>	<input type="radio"/>
Tax resources/Staffing	<input type="radio"/>	<input type="radio"/>
Data control issues/Software	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>
None [EXCLUSIVE]	<input type="radio"/>	<input type="radio"/>
Prefer not to answer [EXCLUSIVE]	<input type="radio"/>	<input type="radio"/>

[ASK IF YES IN Q40]

40c. Did the significant deficiency or material weakness result in any of the following...? *(Select all that apply.)*

- Change in Senior Tax Executive
- Turnover of tax staff (other than STE)
- Reassignment of tax staff
- Hiring of additional staff
- Increased governance / internal audit oversight
- Increased training
- Increased resources (other than staff)
- Other, specify _____
- None of the above

[RESUME ASKING ALL]

41. How often does the Senior Tax Executive or other members of the tax department meet with the following individuals or groups to discuss tax risk (excluding a specific transaction)?

	1 time/ yr	2-4 times/yr	5+ times/yr	Never
Board of Directors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Audit Committee	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Internal Audit	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
General Counsel	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
CEO	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
CFO	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

[ONLY ASK IF "AUDIT COMMITTEE"=NEVER ABOVE]

42. If the Senior Tax Executive does not meet with the Audit Committee on tax matters, who does? *(Select all that apply.)*

- CFO
- CEO
- Other Please specify _____

43. Does the Senior Tax Executive meet with any of the following individuals/group to discuss tax risk related to specific transactions before they are consummated? *(Select all that apply.)*

- Board of Directors
- Audit Committee
- Internal Audit
- General Counsel
- CEO
- CFO
- None of the above

44. Does the Senior Tax Executive sign a warranties and representation letter (*i.e.*, affirms that the STE is not aware of any material omissions or errors in the financial statements, nor is he/she aware of any significant deficiencies in internal controls or fraud)?

- Yes, quarterly
- Yes, annually
- No

45. Is the tax department made aware of all significant business transactions (outside of the normal day-to-day operations) undertaken by the company prior to consummation?

- Yes, always
- Yes, most of the time
- No

46. Are operational changes analyzed for tax effect before implementation?

- Yes, always
- Yes, most of the time
- Yes, if significant
- No

47. Do you have a formal risk management policy specifically related to tax (not only a general corporate policy)?

- Yes
- No

[IF YES ABOVE]

47a. How often is the risk management policy assessed?

- Monthly
- 2x per year
- Annually
- As needed
- Never

	Sales and Use Tax compliance	Sales and use tax rates	Tax Calendar	Transfer Pricing	Business Licenses	VAT/GST /HST/PST
Does not apply/Don't prepare that type of return	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
CCH	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Corptax	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Excel/Spreadsheet	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Hyperion	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Khalix	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Lacerte	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
License HQ	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Longview	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
ONESOURCE Income Tax (Insource)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
ONESOURCE Indirect Tax (Sabrix)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
ONESOURCE Tax Provision (Tax Stream)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
ONESOURCE Sales & Use	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
ONESOURCE Transfer Pricing (Cross Border)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax Dimensions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax Prep	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Vertex	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Manual	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

49. Is your provision software integrated with your compliance system?
 Yes No

51. Does the company use an ERP system?
 No **SKIP TO Q52**
 Yes

[IF YES ASK Q51A-C]

51a. How many ERP systems are in use at the company? *Your best estimate is fine.* _____

51b. What ERP system(s) is (are) used? *(Select all that apply.)*

- SAP
- Oracle
- Peoplesoft
- Other, specify _____

51c. Is the ERP system integrated into the tax compliance system (i.e., data automatically imported to the tax compliance system through a programmed bridge without manual exporting/ importing)?

- Yes No

RESUME ASKING ALL

52. Does the tax department use a data warehousing system?

- Yes, integrated with ERP system
- Yes, not integrated with ERP system
- In the process of developing
- No

53. How many general ledger systems are used in your company?

- 1
- 2
- 3
- 4
- 5
- 6 or more

54. How many different charts of accounts are used in your company?

- 1
- 2
- 3 - 5
- 6 - 10
- 11 -20
- More than 20

AUDIT ACTIVITY

55. In the past 3 years, what has been the trend in the number of audits within each category?

	Increased	Decreased	No Significant Change	Does not apply
Federal/National (home country)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Federal/National (non-home country)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Sub-national Income Tax	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
US Sales and Use Tax	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
VAT/GST/HST/PST	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Foreign Subnational Tax	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

[ASK ONLY IF US SELECTED IN Q28]

56. Is the company currently under audit/at appeals/in litigation with the IRS?

- Yes If yes, please provide the earliest year. _____ [REQUIRED IF YES IS SELECTED]
- No, not currently under audit, but have been under audit since 1995 SKIP TO Q56B
- No, not currently under audit and have not been under audit since 1995 SKIP TO Q56D

[ASK IF Q56=YES; CURRENTLY UNDER AUDIT]

56a. Please complete the following information for the current IRS examination:

Number of years under audit _____

Please provide your best estimates

How many months has the audit been underway? _____

(from opening conference to issuance of final report)

Please provide your best estimates

Number of IDRs received _____

Number of 5701s issued _____

Audit closed? Yes No

Please give year closed. _____

At Appeals? Yes No

In Mediation/Arbitration? Yes No

In Litigation? Yes No

Did you use Competent Authority? Yes No

[GO TO Q56C]

[ASK IF Q56=NO, NOT CURRENTLY UNDER AUDIT BUT HAVE BEEN UNDER AUDIT SINCE 1995]

56b. If there is no current audit, please complete the following information for the most recently completed IRS examination:

Number of years under audit _____

Please provide your best estimates

How many months did the audit last? _____

(from opening conference to issuance of final report)

Please provide your best estimates

Number of IDRs received _____

Number of 5701s issued _____

Audit closed? Yes No

Please give year closed. _____

At Appeals? Yes No

In Mediation/Arbitration? Yes No

In Litigation? Yes No

Did you use Competent Authority? Yes No

56c. What is the average turn-around time to respond to IDRs?

- <7 days
- 8-14 days
- 15-20 days
- 21-30 days
- 31 to 45 days
- more than 45 days

56d. Has your company ever used any of the following initiatives? *(Select all that apply.)*

- LIFE Audit
- Quality Examination Program (formerly Joint Audit Planning)
- Pre-Filing Agreement
- Advance Pricing Agreement (APA)
- Early Referral to Appeals
- CAP Program
- Mediation/Arbitration
- None

56e. How many state audits are currently in process in each of the following categories? *Please use your best estimate or enter "0" if the answer is "none."*

State Income Tax	_____
Sales & Use	_____
Property Tax	_____
Unclaimed Property	_____

[ASK ONLY IF CANADA SELECTED IN Q28]

57. Is the Company currently under audit by Canada Revenue Agency (CRA)?

- Yes
- No, not currently under audit by CRA, but have had been under audit by CRA since 1995
- No, not currently under audit by CRA and have not been under audit by CRA since 1995 SKIP TO Q58

57a. Please complete the following information for the most recently completed CRA exam:

Number of years under audit _____

Please provide your best estimates

How many months did the audit last _____
(from opening conference to issuance of proposal letter)

Please provide your best estimates

Number of audit queries received _____

Number of Notices of Reassessment issued _____

Audit finalized? Yes No

Please give year finalized. _____

At Objection Stage? Yes No

In Litigation? Yes No

57b. Has your company sought an APA?

- Yes
- No

63. What actions does your company regularly undertake to identify UTPs (uncertain tax positions)? *(Select all that apply.)*

- Review financial statement workpapers
- Formal meetings with Controller / Accounting personnel
 - Monthly
 - Quarterly
 - Annually
- Formal meetings with CFO to discuss UTPs
 - Monthly
 - Quarterly
 - Annually
- Review accounting issue memoranda
- Review tiered issue list with CFO/Finance/Accounting at least annually
- Request nexus questionnaires from operating locations
- Review foreign country tax returns
- Meet with foreign country tax advisors
- Review coordinated issues through industry associations
- Other (please describe below)

IFRS; RESUME ASKING ALL

64. Is your company currently subject to IFRS reporting?

- Yes, at parent level
- Yes, at subsidiary levels
- No, but IFRS amounts are included in financial statements for comparison purposes
- No

[IF YES ABOVE]

64a. Who is responsible for converting the tax items from IFRS to home-country GAAP?

- Tax
- Accounting group
- Don't know

65. Is your company in the process of evaluating or implementing IFRS?

- Yes, conversion underway
- Yes, have identified conversion team and planning has started
- Yes, do not know progress
- No
- Don't know

66. What do you anticipate will be the greatest challenge to the existing tax provision process if IFRS is adopted?

- Time of personnel
- Training of staff
- ERP and Related Systems
- Maintaining books and records in both US GAAP and IFRS
- Other, specify _____

67. **Thank you for your input.**

If you have any comments about the survey or would like to add comments on any of the questions, please use this space. Comments may be aggregated and included in the survey. Your individual answers will remain anonymous and we will not include identifying information in the results.

68. Thanks again for your time and input. Please select the Submit Survey option below to complete your survey. Your responses will be submitted as final. If you will need to edit any responses later, close your browser now and do not select any responses below. You will be able to return to the survey later using the link provided in the email or mail invitation you received. [PROGRAMMER: PROVIDE NEXT, PREVIOUS BUTTONS FOR USE ON THIS PAGE]

- Submit Survey