

Business Compliance Burden Survey

Frequently Asked Questions

What is the Business Compliance Burden Survey?

This survey is about the time and out-of-pocket costs your business spent on post-filing activities associated with an already-filed federal income tax return.

Post-filing activities include:

- o Resolving an issue with an already-filed return after receiving a notice from the IRS
- o Amending an already-filed federal income tax return

You will not be asked about income or other financial details of your business's tax return.

Who should complete this survey?

The person(s) most responsible for performing or supervising your business's efforts to resolve the post-filing issue should complete this survey. Feel free to consult with others, but please do not forward this survey to your external service provider.

How was I selected for this survey?

You were randomly selected from all taxpayers who engaged in post-filing activities associated with a federal income tax return.

If your organization has multiple business entities that file separately for federal income tax purposes, please review the address label of this mailing to see which entity was randomly selected for this survey.

How will my answers be used?

Please be assured that your responses will be used for research and aggregate reporting purposes only and will not be used for other non-statistical or non-research purposes such as direct enforcement activities.

Why should I participate?

While participation is voluntary, information about your business's post-filing tax return compliance experience will help the IRS reduce taxpayer burden for all taxpayers. We encourage you to take a few minutes of your time to participate. By doing so, you will make sure that businesses like yours are represented.

How long will this survey take?

This survey should take 15 to 20 minutes to complete.

Who can I contact with questions?

If you have questions about the content of this survey, please call Victoria Hoverman at Westat at 855-315-3923 or email IRS-BCBSurvey@westat.com. If you would like to contact someone at the IRS, please email Clara Gant at Clara.Gant@irs.gov.

To read the official IRS announcement regarding this survey, please visit the following URL on the IRS website:

<https://www.irs.gov/statistics/2019A-business-compliance-burden-survey>

POST-FILING ACTIVITIES

This survey is about your business's post-filing activities related to your <<TAX YEAR>> federal income tax return.

1. After you filed your business's <<TAX YEAR>> federal income tax return, did you....

Mark all that apply.

- a. Receive an IRS notice about an issue with your business's <<TAX YEAR>> federal income tax return?
- b. File an amended <<TAX YEAR>> federal income tax return?
- c. Do something else? *Please describe:*

2. What post-filing actions did your business take for its <<TAX YEAR>> federal income tax return?

Mark all that apply.

- a. Worked with an external service provider
- b. Amended any federal income tax return(s)
- c. Made a claim for a refund
- d. Made payment(s) to the IRS
- e. Made a request for an abatement
- f. Provided the IRS with financial information
- g. Appealed an IRS decision
- h. Other post-filing action(s), *please describe:*

3. For <<TAX YEAR>> federal income tax return post-filing activities, did your business review or gather...

Mark all that apply.

- a. Federal income tax return(s), including your business's <<TAX YEAR>> federal income tax return?
- b. Documentation of business income? (e.g., invoices, bank records, or brokerage statements)
- c. Documentation for business deductions? (e.g., advertising, meals and entertainment, legal and professional services, general office expenses, depreciation, taxes and licenses, net operating losses, or passive activity losses)
- d. Documentation for business credits? (e.g., the Research Credit, Investment Credit, Disabled Access Credit, Alternative Motor Vehicle Credit, Small Employer Pension Plan Credit, or Work Opportunity Credit)
- e. Other tax-related information? *Please describe:*

4. Did you do any of the following while resolving your business's post-filing activities?

Mark all that apply.

- a. Called the IRS
- b. Mailed, faxed or emailed a letter and/or tax-related documents to the IRS
- c. Met face-to-face with an IRS employee
- d. Searched IRS.gov
- e. Obtained IRS forms and publications
- f. Visited a local IRS office
- g. Other, *please describe:*

TIME SPENT ON POST-FILING ACTIVITIES

Think about the time spent by your business's owners and employees on its <<TAX YEAR>> federal income tax return post-filing activities.

Please include time spent:

- Working on federal income tax return post-filing activities, such as:
 - Amending a federal income tax return
 - Responding to an IRS notice about an already-filed federal income tax return
 - Resolving an issue with an already-filed federal income tax return
- Interacting with the IRS, including "active waiting" time such as being placed on hold during a phone call or waiting to meet with IRS personnel

Please do NOT include time spent:

- By an external service provider, because those costs will be considered in Question 8
- Waiting on the IRS or your external service provider to respond to you
- Filing federal income tax returns not related to post filing activities
- Filing any state income tax return(s) or resolving issues with any state return(s)

5. How much time was spent by your business's owners and employees on its <<TAX YEAR>> federal income tax return post-filing activities? If you're not sure how much time was spent, please provide your best estimate.

							:		
Hours								Minutes	

6. You reported spending <<NUMBER OF HOURS FROM Q5 hours>> <<and>> <<NUMBER OF MINUTES FROM Q5 minutes>> on <<TAX YEAR>> post-filing activities. How would you distribute that time across the different types of personnel listed below? The reported time should be for in-house personnel only, including hourly and salaried employees, owners, and executives.

A. Owner(s), executives, and managers?	<table border="1"> <tr> <td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td> <td>:</td> <td><input type="text"/></td><td><input type="text"/></td> </tr> <tr> <td colspan="7">Hours</td> <td></td> <td colspan="2">Minutes</td> </tr> </table>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	:	<input type="text"/>	<input type="text"/>	Hours								Minutes	
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B. Clerical and administrative staff?	<table border="1"> <tr> <td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td> <td>:</td> <td><input type="text"/></td><td><input type="text"/></td> </tr> <tr> <td colspan="7">Hours</td> <td></td> <td colspan="2">Minutes</td> </tr> </table>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	:	<input type="text"/>	<input type="text"/>	Hours								Minutes	
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Hours								Minutes													

7. Based on your responses in Question 6, what is the average hourly pay rate for all individuals in your business who are responsible for <<TAX YEAR>> post-filing activities?

If you're not sure what the average hourly pay rate is, please provide your best estimate.

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Dollars Cents

COSTS ASSOCIATED WITH POST-FILING ACTIVITIES

Now please think about the money spent by your business on its <<TAX YEAR>> federal income tax return post-filing activities. Costs associated with resolving post-filing activities are a very important part of assessing burden. If you're not sure how much money was spent, please provide your best estimate.

Note: Do not include any tax, penalties, and/or interest payments related to your post-filing activities.

8. How much money was spent on...

A. Fees paid to external service providers for services such as responding to notices, representing your business before IRS, and amending your business's tax return?

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Dollars Cents

No money spent

B. Non-labor items (e.g., paper, postage, equipment, transportation, photocopies, tax literature)?

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Dollars Cents

No money spent

STATE INCOME TAX RETURNS

9. How many <<TAX YEAR>> state and local income tax returns did your business file?

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Number of
returns

10. As a result of your business's <<TAX YEAR>> federal income tax return post-filing activities, how many state and local income tax returns from any year did your business amend?

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Number of returns

DEMOGRAPHICS

On average how many full time and part-time employees and contractors did your business have during Calendar Year 2019? If you're not sure, please provide your best estimate

11. How many...

A. Full-time permanent employees?

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Not applicable

B. Part-time permanent employees?

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Not applicable

C. Full-time seasonal employees?

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Not applicable

D. Part-time seasonal employees?

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Not applicable

E. Independent contractors?

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Not applicable

IMPROVING THE BUSINESS COMPLIANCE BURDEN PROCESS

12 How helpful would your business find the following services or features?

A. Earlier Notification that there's an issue with a return

- Not at all helpfull
- A little helpful
- Somewhat helpful
- Very helpful
- Extremely helpful
- Don't Know

B. Fast track procedures to quickly resolve issues

- Not at all helpfull
- A little helpful
- Somewhat helpful
- Very helpful
- Extremely helpful
- Don't Know

C. Ability to meet with IRS personnel via video conference

- Not at all helpfull
- A little helpful
- Somewhat helpful
- Very helpful
- Extremely helpful
- Don't Know

D. Ability to upload documentation via a secure online account

- Not at all helpfull
- A little helpful
- Somewhat helpful
- Very helpful
- Extremely helpful
- Don't Know

13. What do businesses like yours find to be the most difficult part of amending or resolving issues with an already-filed federal income tax return?

14. Please describe below any suggestions you have for how the IRS could improve taxpayer services or reduce the compliance burden associated with amending or resolving issues

with an already-filed return.

Thank you for completing our survey.

Privacy and Paperwork Reduction Act Notice for Business Compliance Burden Data Collection

The Privacy Act of 1974 states that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if you do not provide it and whether or not you must respond under the law.

Our legal right to ask for this information is 5 U.S.C. 301.

The primary purpose for requesting the information is to analyze the role of taxpayer burden in tax administration. We will also use the information to fulfill the IRS' statutory obligations to the Office of Management and Budget and Congress for information required by the Paperwork Reduction Act, and to provide tax policy analysis support to the Office of Tax Analysis at the Department of the Treasury. We will also use the information provided to better understand taxpayer needs and burden reduction opportunities.

Tax information may be disclosed only as provided by 26 U.S.C. 6103. Providing the information is voluntary. Not providing all or part of the information requested may reduce our ability to address taxpayer concerns regarding paperwork reduction.

OMB No: 1545-2212. This report is authorized under the Paperwork Reduction Act. Data collected will be shared with IRS staff, but your responses will be used for research and aggregate reporting purposes only and will not be used for other non-statistical or non-research purposes such as direct enforcement activities. The information that you provide will be protected to the fullest extent allowable under the Freedom of Information Act (FOIA). Public reporting burden for this collection of information is estimated to average 15 to 20 minutes, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Special Services Section, SE-W-CAR-MP-T-M-S, Room 6129, 1111 Constitution Ave. NW, Washington, DC 20224.