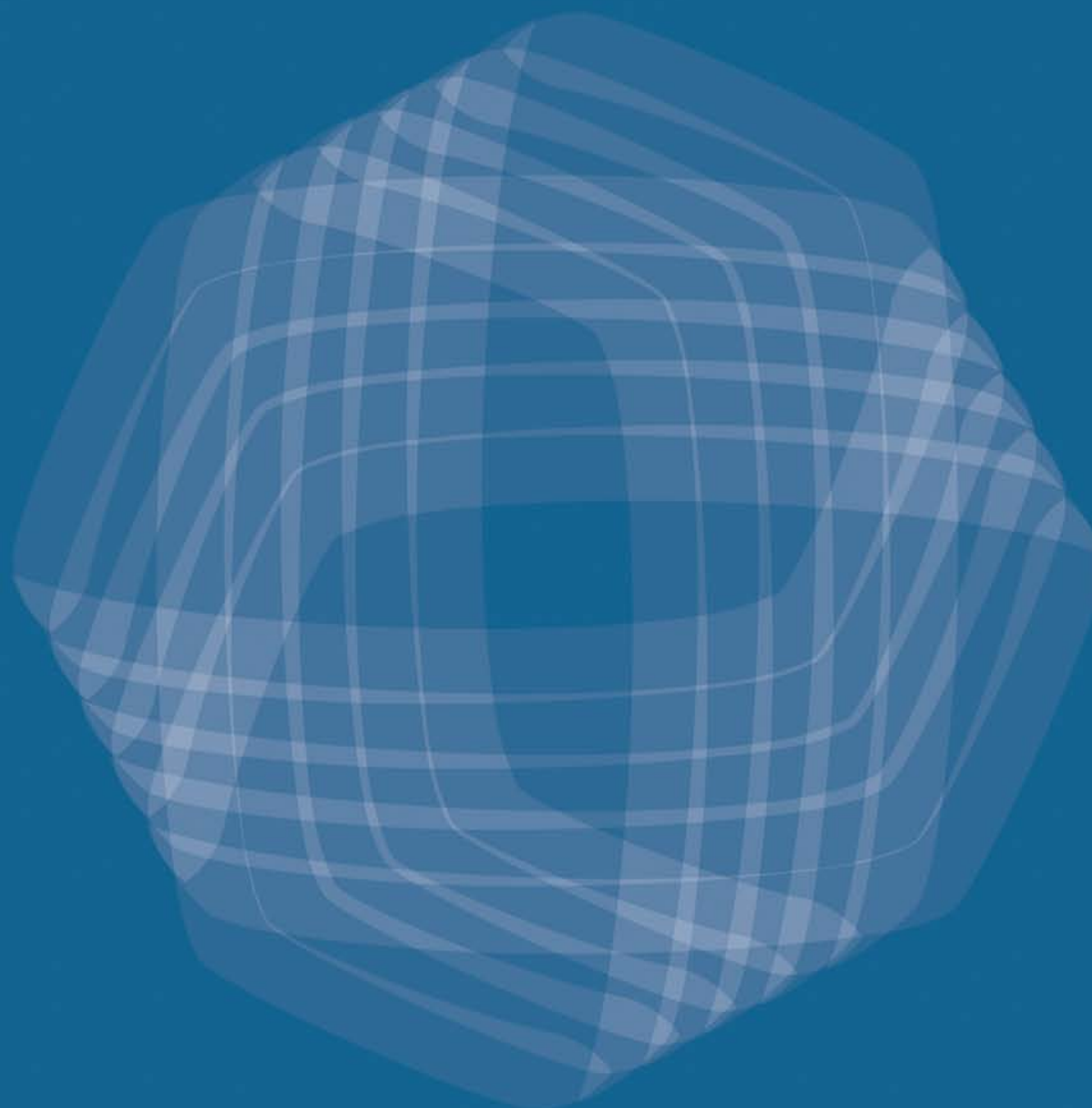




# Taxpayer Compliance Burden Survey

Internal Revenue Service



**Your experience matters to us.**

**TCB**

Want to take the survey on the web?

See the back cover for instructions.

# Taxpayer Compliance Burden Survey

## Frequently Asked Questions

This survey is about your <<YEAR>> federal income tax return

### What's this survey about?

The purpose of this survey is to provide the Internal Revenue Service (IRS) with accurate estimates of the time and money you, your spouse (if you filed jointly), family members, friends, or other unpaid volunteers spent to correct an issue with your already filed federal income tax return, referred to as a **post-filing issue**.

Post-filing refers to when the IRS notifies you about an issue with your already filed federal income tax return and ends with the issue being resolved. Post-filing activities may include your or others' interactions with various IRS divisions such as Collection, Examination (Audits), and Appeals.

You won't be asked about specific income or other financial information.

### How will my answers be used?

We'll use your responses for research purposes only. Your responses will help us understand the amount of time and money taxpayers spend correcting an issue with an already-filed federal income tax return. Participation is voluntary, but the information you provide will ensure that experiences like yours are represented.

### Who should complete this survey?

You or your spouse (if you filed jointly) should complete it. You may need to ask others who helped you resolve your federal income tax return post-filing issue for input.

### Should I send this to my tax professional?

No, this survey is about the time and money that **you** spent, not your tax professional.

### How long will this survey take?

This survey should take about 10 to 15 minutes to complete.

### Who can I contact with questions or concerns about the survey?

If you have questions about the content of this survey, please contact Willow Burns at Westat at 855-847-2874, or email [IRS-TCBSurvey@westat.com](mailto:IRS-TCBSurvey@westat.com). If you would like to contact someone at the IRS, please email Clara Gant at [Clara.L.Gant@irs.gov](mailto:Clara.L.Gant@irs.gov).

To read the official IRS announcement about this survey, please visit [www.irs.gov/statistics/taxpayer-compliance-burden-survey-2019b](http://www.irs.gov/statistics/taxpayer-compliance-burden-survey-2019b).

Si desea contestar la encuesta en español, por favor vaya a la contraportada para ver las instrucciones de cómo contestar la encuesta por Internet. Si prefiere solicitar una encuesta impresa en español, puede llamarnos al 855-847-2874 o enviarnos un correo electrónico a [IRS-TCBSurvey@westat.com](mailto:IRS-TCBSurvey@westat.com).



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**This survey is about your <<YEAR>> federal income tax return****Instructions:**

Please use a black or blue pen.

Mark  to indicate your answer.

If you want to change your answer, darken the box  and mark the correct answer.

**General Question about Your Post-Filing Issue**

1. What did you do when you received the first notice about your federal income tax return?

Mark all that apply.



- Opened the envelope and read the first notice
- Took the first notice unopened to a paid or volunteer tax professional
- Did not open the first IRS notice, but did open a subsequent notice
- Did something else with the first notice. *Please describe:*



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## Reviewing and Gathering Tax-Related Materials

This survey is about your <<YEAR>> federal income tax return

2. **Whether or not you used them**, which of the following types of information did you review or gather to resolve your post-filing issue?

**Mark all that apply.**

- The federal income tax return for my post-filing issue  
*Such as forms 1040, 1040A, or 1040EZ*
- Federal income tax return(s) from other years**  
*Such as forms 1040, 1040A, or 1040EZ from other tax years*
- Documentation of nonbusiness income  
*Such as W-2s, interest, dividends, sales of stock, royalties, rental income, alimony received, IRA distributions, pension distributions*
- Documentation of nonbusiness deductions  
*Such as educator expenses, moving expenses, alimony paid, home mortgage interest, property taxes, charitable contributions, casualty and theft losses, unreimbursed employee expenses*
- Documentation of business income and expenses  
*Such as invoices, business bank account statements, partnership or S corporation income, cancelled checks, taxes and licenses, advertising costs, depreciation*
- Documentation of credits  
*Such as the earned income tax credit (EITC), child tax credit, child and dependent care credit, education credit*
- Other tax-related items, *please describe:*



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## Actions Taken to Resolve Your Post-Filing Issue

This survey is about your <<YEAR>> federal income tax return

The following questions ask about the actions you may have taken to resolve your post-filing issue.

### 3. Which of the following did you do to learn more about your post-filing issue?

Mark all that apply.

- Called the IRS to get answers to tax questions
- Sent tax-related documents to the IRS
- Sent a letter to the IRS
- Met face-to-face with an IRS employee
- Got IRS forms and publications
- Searched irs.gov
- Searched a non-IRS website
- Consulted friends or family members
- Consulted a paid or volunteer tax professional
- Other, *please describe*:

- Not applicable, my tax professional handled all my post-filing matters

### 4. What did you do to resolve your post-filing issue?

Mark all that apply.

- Gave someone power of attorney
- Filed any federal income tax returns
- Amended any federal income tax returns
- Made a claim for a refund
- Made a payment to the IRS
- Requested a reduction of tax and/or penalty
- Provided the IRS with financial information
- Appealed an IRS decision
- Other, *please describe*:



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## Working with a Tax Professional

This survey is about your <<YEAR>> federal income tax return

The following questions ask about working with a paid or volunteer tax professional to resolve your post-filing issue.

5. Which of the following describes the paid or volunteer tax professional you used to resolve your post-filing issue?

Mark only one.

- Worked with the same tax professional that prepared my federal income tax return.
- Worked with a different tax professional from the same firm or company as the one that prepared my federal income tax return.
- Worked with a tax professional from a different firm or company than the one that prepared my federal income tax return.
- Didn't work with a tax professional to resolve my post-filing issue ➡ [GO TO PAGE 6](#)

6. Which of the following describes why you used a tax professional to resolve your post-filing issue?

Mark all that apply.

- Was unsure of how to proceed
- Use a tax professional for all tax matters
- Didn't have time to resolve the issue on my own
- The issue seemed too complex to resolve on my own
- Thought a tax professional would get a quicker resolution
- Thought a tax professional would get a more favorable resolution
- Tried to resolve the issue on my own, but later decided to seek professional tax help
- Other, *please describe:*





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**7. What services did your tax professional provide to resolve your post-filing issue?**

**Mark all that apply.**

- Filed an amended return
- Wrote a response to the IRS notice
- Explained relevant tax law
- Other, *please describe:*

**8. Which of the following best describes your tax professional's fee for helping you to resolve your post-filing issue?**

**Mark all that apply.**

- Flat fee
- Hourly rate
- Service was included with the preparation of my federal income tax return
- Free services (*Such as low income tax clinic or volunteer tax professional*), *please describe:*

- Other, *please describe:*

- Don't know



## Time Spent Resolving Your Post-Filing Issue

This survey is about your <<YEAR>> federal income tax return

The next questions focus on the time you, your family members, friends, or other unpaid volunteers spent resolving your federal income tax return post-filing issue.

**Please include time spent:**

- By you, family members, friends, or other unpaid volunteers actively working to resolve your post-filing issue

**Please do not include time spent:**

- Waiting on the IRS or your tax professional to respond to you
- Filing federal income tax returns not required to resolve your post-filing issue
- Filing any state income tax returns
- By a paid tax professional who may have helped you resolve your post-filing issue

9. How much time did you spend on the following activities to resolve your post-filing issue? If you're not sure, please provide an estimate.

**A. Reviewing and gathering tax-related materials**

Include time spent on activities such as:

- Reading notices, instructions, or publications
- Reviewing your federal income tax returns
- Consulting with family members or friends
- **Obtaining or recreating tax-related documentation**
- Copying, printing, or scanning tax-related documents

			:		
Hours				Minutes	

No time spent

**B. Interacting with the IRS**

Include time spent on activities such as:

- On the telephone or in face-to-face meetings with IRS employees
- Visiting a local IRS office (include travel time)
- Writing and submitting a letter to the IRS
- Searching irs.gov
- Completing and submitting tax forms or documentation
- Making payments to the IRS

			:		
Hours				Minutes	

No time spent

**C. Working with a tax professional**

Include time spent on activities such as:

- Searching for and selecting your tax professional
- Meetings face to face with your tax professional (include travel time)
- Telephone calls with your tax professional
- Exchanging emails with your tax professional

			:		
Hours				Minutes	

No time spent

Did not use a tax professional

**D. Other, please describe:**

			:		
Hours				Minutes	

No time spent





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## Costs Associated with Resolving Your Post-Filing Issue

This survey is about your <<YEAR>> federal income tax return

The next questions ask about the costs associated with resolving your federal income tax return post-filing issue.

**Please include costs associated with:**

- Money you spent while actively working to resolve your post-filing issue

**Please do NOT include costs associated with:**

- Any tax, penalties, and interest related to your post-filing issue
- Filing any federal or state income tax returns not required to resolve your <<YEAR>> post-filing issue

10. How much did you pay for the following products or services to resolve your post-filing issue? **?** If you're not sure, please provide an estimate.

**A. Paid tax preparation and advice**

Include money paid to a tax professional to assist you in resolving your post-filing issue.

\$       .

**Dollars**                      **Cents**

- No money spent
- Did not use a tax professional

**B. Postage, travel, and other related costs**

Include money paid for:

- Postage, envelopes, and other mail-related costs
- Copy, faxing, or scanning of documents
- Travel related to resolving your post-filing issue
- Other products and services necessary to correct your post-filing issue

**Do NOT include costs of tax, penalties, and interest**

\$       .

**Dollars**                      **Cents**

- No money spent

**C. IRS processing and user fees**

Include money paid for:

- Payment processing fees (e.g., a credit card convenience fee)
- User fees (e.g., to set up an installment agreement or office in compromise)

**Do NOT include costs of tax, penalties, and interest.**

\$       .

**Dollars**                      **Cents**

- No money spent
- Not applicable

**D. Other, please describe:**

\$       .

**Dollars**                      **Cents**

- No money spent



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## Your Experience Resolving Your Post-Filing Issue

This survey is about your <<YEAR>> federal income tax return

11. When resolving your post-filing issue, how stressful was each of the following?

	Not at all stressful	A little stressful	Somewhat stressful	Very stressful	I did not do this activity
A. Finding out what to do next	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. Finding out what would happen if you didn't respond	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. Trying to understand IRS notices	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. Calling the IRS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Responding to the IRS in writing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Finding the tax information you needed to resolve your post-filing issue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
G. Finding out about payment options	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Taking time off from your job	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

12. Overall, how stressful was your experience in resolving this post-filing issue?

Mark only one.

- Not at all stressful
- A little stressful
- Somewhat stressful
- Very stressful

13. The IRS now offers taxpayers the option of creating an online account. Which of the following features would you find most useful?

Mark all that apply.

- Personal profile that allows the IRS to send you information tailored to your tax filing situation
- Ability to customize information on the IRS website that meets your interests
- Access to prior-year tax returns
- Online payment options
- Access to tax payment history
- Ability to upload supporting documentation when you file your return or respond to an IRS notice
- Immediate error check when you file your taxes online
- Other, *please describe:*



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14. Please suggest how the IRS could improve taxpayer services or reduce the compliance burden of resolving post-filing issues.

15. What was the most difficult part of resolving your post-filing issue?

**Thank you for completing our survey.**

**Privacy Act and Paperwork Reduction Act Notice**

Our authority for requesting information with this survey is 5 U.S.C. § 301, and 26 U.S.C. §§ 7801, 7803, and 7805 and the Paperwork Reduction Act. The information you provide allows the IRS to analyze the role of taxpayer burden in tax administration. This information is also used to fulfil 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. This information will also help us to better understand taxpayer needs and burden reduction opportunities.

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 as required by law. We estimate that it will take **15 minutes** to complete this survey, including the time for reviewing instructions, searching existing data sources, gathering, and maintaining the data needed, and completing and reviewing the collection of information. Providing the information is voluntary; not providing all or part of the information requested will have no impact on you but may reduce our ability to address taxpayer concerns regarding paperwork reduction.

We may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a valid OMB control number. The OMB number for this survey is 1545-2212. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: IRS, Special Services Section, SE:W:CAR:MP:T:M:S, Room 6129, 1111 Constitution Avenue, NW, Washington, DC 20224

## Web Survey Instructions

If you prefer, you can complete this survey on the web. Please follow the instructions below. Web responses are processed more quickly, and you won't receive follow-up mail.

**1**

### Go to the website.

Visit [www.IRS-TCBSurvey.org](http://www.IRS-TCBSurvey.org) to take the secure online survey.

**2**

### Log in.

Use this PIN to access the survey: **[PIN]**

### Problems?

If you have any technical difficulties, including problems with the website, please call 855-847-2874 or send an email to [IRS-TCBSurvey@westat.com](mailto:IRS-TCBSurvey@westat.com).

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## Instrucciones de la encuesta web

Si prefiere contestar la encuesta por Internet, puede hacerlo siguiendo las instrucciones a continuación. Las respuestas en Internet se procesan más rápido y ayudarán a asegurar que usted no reciba más comunicados.

**1**

### Vaya a la página de Internet.

Para realizar la encuesta segura en línea visite: [www.IRS-TCBSurvey.org](http://www.IRS-TCBSurvey.org)

**2**

### Ingrese a la encuesta.

Necesitará el siguiente PIN para acceder a la encuesta: **[PIN]**

### ¿Dificultades?

Si tiene alguna dificultad técnica, incluyendo problemas con la página de Internet, puede llamarnos al 855-847-2874 o enviarnos un correo electrónico a [IRS-TCBSurvey@westat.com](mailto:IRS-TCBSurvey@westat.com).

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