

Welcome

# Welcome to the IRS Business Taxpayer Burden Survey

Thank you for taking the time to provide us feedback. Please answer all questions with reference to your Tax Year 2022 business income tax return. At any time you can leave the survey and come back to complete it. The survey will pick up from the last page you completed.

If you need assistance completing this survey, please email us at [raas.irs.taxpayer.surveys@irs.gov](mailto:raas.irs.taxpayer.surveys@irs.gov) or call 202-803-9833. You can find a Frequently Asked Questions (FAQ) document and copy of the full survey in links below. These links will be available throughout the survey.

## **Privacy Act and Paperwork Reduction Act Notice for the Taxpayer Burden Data Collections**

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's 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 to 20 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.

## Tax Preparation Methods

# Tax Preparation Methods and Activities

This part of the survey asks about your business's tax return preparation methods and activities. Please answer all question for Tax Year 2022.

**Which of the following methods did your business use to prepare its 2022 federal income tax return? Include activities done by external service providers as well as those conducted internally.**

Select all that apply

- A tax preparer (e.g., accountant, CPA, lawyer, enrolled agent)
- A tax advisory/planning service
- Tax preparation software (e.g., CCH, OneSource, CORPTAX, custom software)
- Owners or employees of your business
- Other method

Does your business have a dedicated in-house tax department?

- Yes
- No

## Tax Dept Personnel and Budget

# Tax Department Budget and Personnel

What was the total annual budget for the tax department (including all consolidated subsidiaries) in the most recent tax year? If you're not sure, please provide your best estimate.

\$

Of the total annual budget reported above, what amount was for services provided by your internal tax department? If you're not sure, please provide your best estimate. Don't include costs associated with external service providers.

\$

Of the  $\$$ {q://QID22/ChoiceTextEntryValue} in internal costs how much was spent exclusively on federal income tax compliance? If you're not sure, please provide your best estimate.

\$

Tax compliance related costs may be incurred by other departments. These departments could include but are not limited to the following: IT, Payroll, Comptroller, Human Resources, and Subsidiaries.

How much of the budgets of other departments were allocated to tax compliance activities? If you're not sure please provide your best estimate. If none, enter zero.

\$

Of the amount above, how much was spent exclusively on federal income tax compliance? If you're not sure please provide your best estimate.

\$

Time Spent Hours of FTE Preference

## Time Spent on Income Tax-Related Activities

The following questions ask about the time your business spent on tax-related recordkeeping, tax planning, gathering tax-related materials, learning about tax law, using IRS or non-IRS resources, completing, reviewing, and submitting your 2022 federal income tax return, and calculating and depositing estimated tax payments. You can answer these questions in the number of hours OR full-time equivalents (FTE).

How would you like to answer these questions?

Note: FTE= total hours/2,080 hours.

- Hours
- Full-time equivalents (FTE)

**Total Time Spent (Hours)**

# Time Spent on Income Tax-Related Activities

Think about all the time your business spent on tax-related recordkeeping, tax planning, gathering tax-related materials, learning about tax law, using IRS or non-IRS resources, completing, reviewing, and submitting your 2022 federal income tax return, and calculating and depositing estimated tax payments.

## Please include time spent:

- *On your federal income tax return as well as any associated forms, schedules, and worksheets that you completed or filed throughout the tax year as well as the tax filing season*
- *Corresponding with your external service providers*

## Please do NOT include time spent:

- *By your external service providers*
- *On state or local income tax returns*
- *On employment tax returns and payroll activities*
- *On excise tax*
- *On foreign tax*
- *On individual income tax returns for owners, partners, or shareholders*
- *On retirement and pension related activities*

**How much TOTAL time did your business spend performing tax reporting compliance-related activities for the 2022 tax year? For example, tax-related recordkeeping, tax planning, gathering tax-related materials, learning about tax law, using IRS or non-IRS resources, completing, reviewing, and submitting your business's 2022 federal income tax return, and calculating and depositing estimated tax payments.**

We encourage you to consult your records or others in your business, if necessary. If these resources are unavailable, please provide your most accurate estimate.

	Hours	Minutes
Total time spent	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>

### Time Spent Activities (Hours)

How would you distribute the 0 hours and 0 minutes across each of the following tax related activities?

	Hours	Minutes
A. Tax recordkeeping, including reconciling book and federal tax records?	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>
B. Tax planning?	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>
C. Gathering materials, learning about tax law, and using IRS or non-IRS resources?	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>
D. Calculating and paying federal estimated income tax payments?	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>
E. Completing and filing your federal income tax return?	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>
F. Other federal income tax-related activities?	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>

How much time did your business spend performing each of the tax reporting compliance-related activities listed below?

	Hours	Minutes
A. Tax recordkeeping, including reconciling book and federal tax records?	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>
B. Tax planning?	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>
C. Gathering materials, learning about tax law, and using IRS or non-IRS resources?	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>
D. Calculating and paying federal estimated income tax payments?	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>
E. Completing and filing your federal income tax return?	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>
F. Other federal income tax-related activities?	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text" value="0"/>

You reported 0 hours and 0 minutes in other federal income-tax related activities.  
Please describe those activities

You reported 0 hours and 0 minutes in other federal income-tax related activities.  
Please describe those activities

**How would you distribute the 0 hours and 0 minutes across each of the different types of individuals listed below?**

Please do not include time spent by any external service providers.

	Hours	Minutes
A. Owners or executives?	<input type="text" value="0"/>	<input type="text" value="0"/>
B. In-house professionals or managers?	<input type="text" value="0"/>	<input type="text" value="0"/>
C. Clerical or administrative staff?	<input type="text" value="0"/>	<input type="text" value="0"/>
D. Other types of employees?	<input type="text" value="0"/>	<input type="text" value="0"/>

**How would you distribute 0 hours and 0 minutes across each of the different types of individuals listed below?**

Please do not include time spent by any external service providers.

	Hours	Minutes
A. Owners or executives?	0	0
B. In-house professionals or managers?	0	0
C. Clerical or administrative staff?	0	0
D. Other types of employees?	0	0

You reported 0 hours and 0 minutes of work performed by other types of employees. Please describe those employees.

You reported 0 hours and 0 minutes of work performed by other types of employees. Please describe those employees.

**What is the average hourly pay rate for each of the different types of individuals listed below who are responsible for federal income tax-related activities?**

Please do not include benefits or overhead. If you're not sure what the average hourly pay rate was, please provide your best estimate.

	Hourly Pay
Owners or Executives	\$ 0



## Hourly Pay

In-house  
professionals or  
manager

\$

Clerical or  
administrative staff

\$

Other types of  
employees

\$

**What is the average hourly pay rate for all individuals in your business who are responsible for federal income tax-related activities?**

Please do not include benefits or overhead. If you're not sure what the average hourly pay rate was, please provide your best estimate.

\$

**What is the average hourly pay rate for all individuals in your business who are responsible for federal income tax-related activities?**

Please do not include benefits or overhead. If you're not sure what the average hourly pay rate was, please provide your best estimate.

\$

**Time Spent (FTE)**

## **Time Spent on Income Tax-Related Activities**

Think about all the time your business spent on tax-related recordkeeping, tax planning, gathering tax-related materials, learning about tax law, using IRS or non-IRS resources, completing, reviewing, and submitting your 2022 federal income tax return, and calculating and depositing estimated tax payments.

**Please include time spent:**

- *On your federal income tax return as well as any associated forms, schedules, and worksheets that you completed or filed throughout the tax year as well as the tax filing season*
- *Corresponding with your external service providers*

**Please do NOT include time spent:**

- *By your external service providers*
- *On state or local income tax returns*
- *On employment tax returns and payroll activities*
- *On excise tax*
- *On foreign tax*
- *On individual income tax returns for owners, partners, or shareholders*
- *On retirement and pension related activities*

**How much TOTAL time, in terms of full-time equivalents (FTE) did your business spend performing tax reporting compliance-related activities for the 2022 tax year? For example, tax-related recordkeeping, tax planning, gathering tax-related materials, learning about tax law, using IRS or non-IRS resources, completing, reviewing, and submitting your business's 2022 federal income tax return, and calculating and depositing estimated tax payments.**

Note: FTE= total hours/2,080 hours.

We encourage you to consult your records or others in your business, if necessary. If these resources are unavailable, please provide your most accurate estimate.

FTE

### Time Spent Activities (FTE)

How would you distribute the  $\{q://QID26/ChoiceTextEntryValue\}$  full-time equivalents (FTE), reported across each of the following tax-related activities?

	FTE
A. Tax recordkeeping, including reconciling book and federal tax records?	<input type="text" value="0"/>
B. Tax planning?	<input type="text" value="0"/>
C. Gathering materials, learning about tax law, and using IRS or non-IRS resources?	<input type="text" value="0"/>
D. Calculating and paying federal estimated income tax payments?	<input type="text" value="0"/>
E. Completing and filing your federal income tax return?	<input type="text" value="0"/>
F. Other federal income tax-related activities?	<input type="text" value="0"/>

How much time did your business spend performing each of the tax reporting compliance-related activities listed below (in FTEs)?

	FTE
A. Tax recordkeeping, including reconciling book and federal tax records?	<input type="text" value="0"/>
B. Tax planning?	<input type="text" value="0"/>
C. Gathering materials, learning about tax law, and using IRS or non-IRS resources?	<input type="text" value="0"/>
D. Calculating and paying federal estimated income tax payments?	<input type="text" value="0"/>
E. Completing and filing your federal income tax return?	<input type="text" value="0"/>
F. Other federal income tax-related activities?	<input type="text" value="0"/>

You reported  $\{q://QID34/ChoiceNumericEntryValue/6/1\}$  FTEs in other federal income-tax related activities. Please describe those activities

You reported  $\{q://QID80/ChoiceNumericEntryValue/6/1\}$  FTEs in other federal income-tax related activities. Please describe those activities

**Time Staff (FTE)**

How would you distribute the  $\{q://QID26/ChoiceTextEntryValue\}$  full-time equivalents (FTE), reported across each of the different types of individuals listed below?

Please do not include time spent by any external service providers.

	FTE
A. Owners or executives?	<input type="text" value="0"/>
B. In-house professionals or managers?	<input type="text" value="0"/>
C. Clerical or administrative staff?	<input type="text" value="0"/>
D. Other types of employees?	<input type="text" value="0"/>

How would you distribute the 0 full-time equivalents (FTE), reported across each of the different types of individuals listed below?

Please do not include time spent by any external service providers.

FTE

A. Owners or executives?

B. In-house professionals or managers?

C. Clerical or administrative staff?

D. Other types of employees?

You reported  $\{q://QID28/ChoiceNumericEntryValue/4/1\}$  FTEs in other types of employees. Please describe those employees.

You reported  $\{q://QID82/ChoiceNumericEntryValue/4/1\}$  FTEs in other types of employees. Please describe those employees.

**What is the average hourly pay rate for each of the different types of individuals listed below who are responsible for federal income tax-related activities?**

Please do not include benefits or overhead.

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

Hourly Pay

Owners or Executives

\$

## Hourly Pay

In-house  
professionals or  
manager

\$

Clerical or  
administrative staff

\$

Other types of  
employees

\$

**What is the average hourly pay rate for all individuals in your business who are responsible for federal income tax-related activities?**

Please do not include benefits or overhead.

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

\$

**Fees**

## Costs Associated With Tax Compliance

Please think about how much money your business spent to comply with its tax obligations. Costs associated with tax compliance are a very important part of assessing burden, so please provide the most accurate estimate you can.

**What are the total fees paid to external service providers for tax and tax-**

related services? If you did not pay an external service provider for services enter zero.

\$

Of the \$\$ {q://QID33/ChoiceTextEntryValue} in fees paid to external service providers, how much was spent *exclusively* for federal income tax planning?

\$

Of the \$\$ {q://QID33/ChoiceTextEntryValue} in fees paid to external service providers, how much was spent *exclusively* for federal income tax return preparation?

\$

How much money did your business spend on tax-specific software for the 2022 tax year? If you did not spend any money on tax-specific software, enter zero.

Note: Include the costs of the software plus any costs incurred for maintenance and updates.

\$

How much money was spent on other business-related federal tax activities for the 2022 tax year? This may include money spent on electronic submission, photocopies, tax research services, tax publications and journals, transportation, postage, or IRS user fees. If you did not spend any money on other-business-related federal tax activities, enter zero.

Note: Do NOT include money your business spent on external service provider(s), tax software, or employee compensation.

\$

**Of these other business-related tax activities, how much was spent exclusively for your business's most recent federal income tax return?**

\$

### Additional Questions

## Additional Questions

**How many 2022 state income tax returns did your business file?**

On average, how many full-time and part-time employees, if any, did your business have during the 2022 tax year? Please include partners or owners for this purpose, but do not include any contractors. If you're not sure, please provide your best estimate.

**How many full-time employees?**



## How many part-time employees?

### Block 11

DO NOT HIT SUBMIT DURING TESTING PHASE

You have finished the survey.

Please click on the "Submit" button on the bottom right to submit your survey.  
Once the survey is submitted, you will not be able to return to the survey.

At any time you can leave the survey and come back to complete it.  
The survey will pick up after the last page you completed.

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[Frequently Asked Questions FAQ](#)  
[Business Taxpayer Burden Survey Preview](#)

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Technical Assistance 1.202.803.9147 or [raas.irs.taxpayer.surveys@irs.gov](mailto:raas.irs.taxpayer.surveys@irs.gov)

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