



Introduction

Welcome to the IRS Gift Tax Return Burden Survey

For this survey, we will first cover some common activities you may have done for your federal Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return filed for tax year `{e://Field/YEAR}`, such as recordkeeping and completing your return.

Next, we will then ask you to estimate the amount of time and money you spent on activities related to your gift tax return. Please answer each question to the best of your ability. If you are unsure about your answer, it's okay to make an estimate. Your responses will only be used for taxpayer research purposes. You will not be asked to provide financial records.

You will also have the opportunity to provide suggestions for how the Internal Revenue Service (IRS) can improve the gift tax reporting experience and taxpayer services in general.

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 have questions about the survey, you can call 855-481-5530 or send an email to raas.irs.taxpayer.surveys@irs.gov. You can find a Frequently Asked Questions (FAQ) document below. It will be available throughout the survey.

Privacy Act and Paperwork Reduction Act Notice for Taxpayer Burden Model Data Collection

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 10 to 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.

Tax Preparation Methods and Activities

Gift Tax Preparation Methods

Please answer all questions with reference to your tax year
\${e://Field/YEAR} federal Form 709 gift tax return.

How did you prepare your tax year \${e://Field/YEAR} federal gift tax return?

Select all that apply

- ☐ Paid preparer or tax preparation service (e.g., accountant, certified public accountant (CPA), bookkeeper, lawyer, enrolled agent, registered tax preparer, H&R Block)
- ☐ Tax preparation software (e.g., BNA Estate & Gift Tax 709 Preparer, CCH ProSystem, fx Suite, ONESOURCE, custom software)

☐ Other

Tax-Related Recordkeeping

Gift Tax Recordkeeping

Gift tax recordkeeping includes all the activities to create, maintain, and store records needed to complete your tax year $\{e://Field/YEAR\}$ federal Form 709 gift tax return.

What type(s) of recordkeeping did you use for tax year $\{e://Field/YEAR\}$?

Select all that apply

- ☐ General recordkeeping software (e.g., Excel, OpenOffice, Google Docs)
- ☐ Accounting and/or financial software (e.g., Quickbooks, Sage, Quicken)
- ☐ Bank or investment account statements
- ☐ Paper records of financial transactions (e.g., ledger)
- ☐ Other

Please describe:

Time Spent Verify Block

Time Spent on Gift Tax Activities

Think about all the time you spent on activities related to your federal Form 709 gift tax return as well as any associated forms, schedules, and worksheets that you completed or filed, and any correspondence with paid or volunteer tax professionals.

Please include time spent on:

- Gift tax recordkeeping
- Federal gift tax planning
- Gathering materials, learning about tax law, using resources
- Facilitating qualified appraisals or valuations
- Completing and submitting the federal Form 709 gift tax return
- Paying the gift tax

Please do NOT include time spent on:

- By paid or volunteer tax professional(s)
- Any income tax return(s)
- Any state gift tax return(s)
- Any foreign tax return(s)
- Any Form 706 Estate Transfer Tax Return(s)
- IRS notices or correspondence

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completed or filed, and any correspondence with paid or volunteer tax professionals.

Please include time spent on:

- Federal gift tax recordkeeping
- Federal gift tax planning
- Gathering materials, learning about tax law, using resources
- Facilitating qualified appraisals or valuations
- Completing and submitting your federal Form 709 gift tax return
- Paying the gift tax

Please do NOT include time spent on:

- By paid or volunteer tax professional(s)
- Any income tax return(s)
- Any state gift tax return(s)
- Any foreign tax return(s)
- Any Form 706 Estate Transfer Tax Return(s)
- IRS notices or correspondence

How much time did you spend on the following activities related to your tax year $\{e://Field/YEAR\}$ federal gift tax return? Include time spent corresponding and meeting with paid or volunteer tax professionals.

If you're not sure, please provide your best estimate. If you did not spend any time on the activity, enter 0.

	Hours	Minutes
A. Tax recordkeeping, including reconciling financial and tax records, and preparing and sending Crummey letters	0	0
B. Tax planning related to the federal gift tax return (Note: Do not include any tax planning related to the recipients.)	0	0
C. Gathering materials, learning about tax law, and using IRS or non-IRS resources	0	0
D. Facilitating qualified appraisals or valuations	0	0

	Hours	Minutes
E. Completing, reviewing, and submitting your federal gift tax return	0	0
F. Paying the gift tax	0	0
G. Other	0	0

Across all the activities above, you are now reporting: 0 Hour(s) and 0 minute(s)

Please describe those activities.

Costs Associated with Tax Compliance

Money Spent Completing Your Gift Tax Return

Think about the money you spent on products and services related to your tax year {e://Field/YEAR} federal Form 709 gift tax return, as well as any associated forms, schedules, and worksheets that you completed or filed.

Please include money spent on:

- Paid preparer or tax preparation service

Please do NOT include money spent on:

- Any income tax return(s)
- Any state gift tax return(s)

Please include money spent on:

- Tax software
- Qualified appraisals or valuations

Please do NOT include money spent on:

- Any foreign tax return(s)
- Any Form 706 Estate Transfer Tax Return(s)
- IRS notices or correspondence

Money Spent Completing Your Gift Tax Return

Think about the money you spent on products and services related to your tax year `{e://Field/YEAR}` federal Form 709 gift tax return, as well as any associated forms, schedules, and worksheets that you completed or filed.

Please include money spent on:

- Paid preparer or tax preparation service
- Tax software
- Qualified appraisals or valuations

Please do NOT include money spent on:

- Any income tax return(s)
- Any State gift tax return(s)
- Any foreign tax return(s)
- Form 706 Estate Transfer Tax Return(s)
- IRS notices or correspondence

How much money did you spend on the following products or services to complete your tax year {{e://Field/YEAR}} federal gift tax return?

If you're not sure, please provide your best estimate. If you did not spend any money on the activity, enter 0.

A. Paid preparer or tax preparation service for tax planning	\$ 0
B. Paid preparer or tax preparation service to prepare your gift tax return	\$ 0
C. Tax software	\$ 0
D. Qualified appraisals or valuations	\$ 0
E. Other (e.g., photocopies, tax research services, tax publications and journals, transportation, postage, or IRS user fees)?	\$ 0
Total	\$ 0

You reported spending \$\${{q://QID11/ChoiceNumericEntryValue/8}} on other gift tax products or services. Please describe those products or services.

Additional Questions

Additional Questions

What do taxpayers find to be the most difficult part of complying with federal gift tax reporting responsibilities?

Please provide any suggestions for how the IRS could improve the federal gift tax reporting experience or taxpayer service in general.

Finish

You're almost done! To complete the survey, click the "Submit" button below.

Once the survey is submitted, you will not be able to return to the survey to view or edit your responses.

[FAQ](#)

Technical Assistance 855-481-5530 or raas.irs.taxpayer.surveys@irs.gov

Form **15076 (OS)** (Rev. 5-2026) Catalog Number 71409H OMB Number 1545-2212 Department of the Treasury - **Internal Revenue Service**

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