



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 \${e://Field/YEAR} 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 or call 855-481-5530. 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.

Tax Preparation Methods

Income Tax Preparation Methods and Activities

This part of the survey asks about your business's tax return preparation methods and activities. Please answer all questions for tax year \${e://Field/YEAR}.

Which of the following did your business use to prepare its \${e://Field/YEAR} federal income tax return?

Select all that apply

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

Did your business conduct any tax activities to determine if the business would have any adjustment to its tax year \${e://Field/YEAR} federal income tax liability in direct response to the Corporate Alternative Minimum Tax (CAMT)?

Activities may include tax preparation, tax planning, gathering resources, and completing Form 4636 Alternative Minimum Tax – Corporations.

- ☐ Yes
- ☐ No
- ☐ Do not know

Income Tax Recordkeeping

Please think about your business's income tax recordkeeping activities. This includes all the activities your business did to create, maintain, and store records needed to complete its federal income tax return.

Which of the following accounting or bookkeeping systems did your business use for tax year \${e://Field/YEAR}?

Select all that apply

- ☐ Accounting and/or financial software (e.g., QuickBooks™, Peachtree Complete®, MYOB Business Essentials)
- ☐ General recordkeeping software (e.g., Microsoft® Office, OpenOffice, Google Sheets™)
- ☐ Paper records of financial transactions (e.g., ledger)
- ☐ Other accounting or bookkeeping system

Gathering Materials, Learning About Tax Law, and Using IRS Taxpayer Services

Consider the tax materials your business gathered and how your business learned

about tax laws in order to complete its tax year \${e://Field/YEAR} federal income tax return and comply with federal income tax obligations.

Which of the following resources (if any) did you or others at your business use when completing your business's tax year \${e://Field/YEAR} federal income tax return?

Select all that apply

- ☐ IRS Website
- ☐ IRS toll free tax assistance line
- ☐ IRS walk-in site
- ☐ IRS tax forms or publications
- ☐ IRS2GO mobile app
- ☐ TV, newspapers, or magazines
- ☐ Tax preparation website, software, or mobile app
- ☐ Internet search engines
- ☐ Artificial Intelligence (AI) platforms
- ☐ Social media or blogs
- ☐ Seminars or classes
- ☐ Correspondence with the IRS via email or mail
- ☐ Other

- ☐ None of the above

For tax year \${e://Field/YEAR}, did you or others at your business:

Select all that apply

- ☐ Review IRS tax forms or publications in preparation for completing your business's federal income tax return or in deciding to hire an external service provider?
- ☐ Attend tax seminars or trainings to learn about federal income tax issues?
- ☐ None of the above

Total Time Hours and FTE Preference

Time Spent on Income Tax Activities

The following questions ask about the time your business spent on tax recordkeeping, tax planning, gathering tax materials, learning about tax law, using IRS or non-IRS resources, completing, reviewing, and submitting your tax year $\{e://Field/YEAR\}$ federal income tax return and 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: An FTE is the equivalent of one employee working 40 hours a week for the entire year.

- ☐ Hours
- ☐ Full-time equivalents (FTE)

Time Spent on Income Tax Activities

Think about all the time your business spent on its tax year \${e://Field/YEAR} federal income tax return as well as any associated forms, schedules, worksheets that were completed or filed, and any correspondence with external service providers.

Please include time spent on:

- Tax recordkeeping
- Federal tax planning
- Gathering materials, learning about tax law, using resources
- Completing, reviewing, and submitting your federal income tax return
- Completing, reviewing, and submitting federal estimated tax payments
- Other federal income tax activities including electronic submission, photocopies, tax research services, tax publications and journals, transportation, postage, and IRS user fees

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 or foreign tax
- On individual income tax returns for owners, partners, or shareholders
- On retirement and pension related activities

[Dynamic text will display here based on selection]

Hours version:

How much TOTAL time did your business spend on these activities for tax year \${e://Field/YEAR}?

FTE version:

How many full-time equivalents (FTE) did your business allocate for these activities for tax year $\{e://Field/YEAR\}$?

If you're not sure, please provide your best estimate.

		Minutes
Total	0	0

The total FTEs you have reported is the equivalent of $[FTE \times 2080]$ hours spent on these activities for the $\{e://Field/YEAR\}$ tax year.

Time Spent Activities (short)

Time Spent on Income Tax Activities

		Minutes
A. Tax recordkeeping, including reconciling book and federal tax records	0	0
B. Federal tax planning	0	0
C. Gathering materials, learning about tax law, and using IRS or non-IRS resources	0	0
D. Completing, reviewing, and submitting federal estimated income tax payments	0	0
E. Completing, reviewing, and submitting your federal income tax return	0	0

F. Other federal income tax activities

0

Minutes

0

Across all the activities above you are now reporting:

You reported other federal income tax activities. Please describe those activities.

Hours version:

How much time did each of the different types of individuals below spend on tax activities for the $\{e://Field/YEAR\}$ tax year?

FTE version:

How many FTEs for each of the different types of individuals below did your business allocate for tax activities for the $\{e://Field/YEAR\}$ tax year?

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

Minutes

Across all the types of individuals above you are now reporting:

You reported other types of employees performing tax activities. 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 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
In-house professionals or manager	\$ 0
Clerical or administrative staff	\$ 0
Other types of employees	\$ 0

Time Spent CAMT (short)

Time Spent Exclusively on CAMT Compliance

You're already reported the total time your business spent on tax recordkeeping, tax planning, gathering materials, learning about tax law, using IRS or non-IRS resources, completing, reviewing, and submitting tax year {e://Field/YEAR} forms and estimated tax payments. Now, we would like to know how much of this time was spent doing each of these activities exclusively for CAMT compliance.

- Please include time spent on:

 - Tax recordkeeping
 - Federal tax planning
 - Gathering materials, learning about tax law, using resources
 - Completing, reviewing, and submitting your federal income tax return
 - Completing, reviewing, and submitting federal estimated tax payments
 - Other federal income tax activities including electronic submission, photocopies, tax research services, tax publications and journals, transportation, postage, and IRS user fees

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 or foreign tax
 - On individual income tax returns for owners, partners, or shareholders
 - On retirement and pension related activities

error

	{q://QID24/ChoiceGroup/SelectedChoices}	Minutes
Total	0	0

Time Spent Exclusively on CAMT Compliance

	\${q://QID24/ChoiceGroup/SelectedChoices}	Minutes
A. Tax recordkeeping, including reconciling book and federal tax records for CAMT	0	0
B. CAMT planning	0	0
C. Gathering materials, learning about tax law, and using IRS or non-IRS resources for CAMT	0	0
D. Completing, reviewing, and submitting federal estimated income tax payments related to your CAMT requirements	0	0
E. Completing, reviewing, and submitting CAMT forms	0	0
F. Other CAMT-related activities	0	0

Across all the activities above you are reporting:

You reported other CAMT activities. Please describe those activities.

Money Spent on Income Tax Activities

The next questions ask about the money your business spent to comply with its tax obligations. If you're not sure, please provide your best estimate. If you did not spend any money, enter 0.

Please include money spent on:

- Tax recordkeeping
- Federal tax planning
- Gathering materials, learning about tax law, using resources
- Completing, reviewing, and submitting your federal income tax return
- Completing, reviewing, and submitting federal estimated tax payments
- Other federal income tax activities including electronic submission, photocopies, tax research services, tax publications and journals, transportation, postage, and IRS user fees

Please do NOT include money spent:

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

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

☐ Yes

☐ No

How much did your in-house tax department spend for tax year
\${e://Field/YEAR}?

Report both costs for external service providers and internal operations (including all consolidated subsidiaries). If you're not sure, provide your best estimate or your budget amount.

External Service Providers

Internal Operations

Of the \$\$\${q://QID278/ChoiceTextEntryValue/1} spent on external service providers, how much was for your business's tax year \${e://Field/YEAR} *federal income tax activities*?

Of the \$\$\${q://QID278/ChoiceTextEntryValue/2} spent on internal operations, how much was for your business's tax year \${e://Field/YEAR} *federal income tax activities*?

Money Spent

Money Spent on Income Tax Activities

The next questions ask about the money your business spent to comply with its tax obligations. If you're not sure, please provide your best estimate. If you did not spend any money, enter 0.

Please include money spent on:

- Tax recordkeeping
- Federal tax planning
- Gathering materials, learning about tax law, using resources
- Completing, reviewing, and submitting your federal income tax return
- Completing, reviewing, and submitting federal estimated tax payments
- Other federal income tax activities including electronic submission, photocopies, tax research services, tax publications and journals, transportation, postage, and IRS user fees

Please do NOT include money spent:

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

You previously reported that your in-house tax department spent on external service providers for tax year federal income tax activities.

Did your business spend any additional money on external service providers for tax year federal income tax activities? This may include costs incurred by other departments.

☐ Yes

☐ No

How much additional money did your business spend on *external service providers* for tax year \${e://Field/YEAR} federal income tax activities?

You previously reported that your in-house tax department spent \$\${q://QID290/ChoiceTextEntryValue} on internal operations for tax year \${e://Field/YEAR} federal income tax activities.

Did your business spend any additional money on internal operations for tax year \${e://Field/YEAR} federal income tax activities? This may include costs incurred by other departments.

☐ Yes

☐ No

How much additional money did your business spend on *internal operations* for tax year \${e://Field/YEAR} federal income tax activities?

Prior Answer:

Based on your prior responses the total amount your business spent on external service providers for tax year \${e://Field/YEAR} federal income tax activities is reported below:

No Prior Answer:

How much did your business spend on external service providers for tax services for your business's tax year \${e://Field/YEAR} *federal income tax activities*?

\$580.00

Of the \$0 spent on external service providers, how much was *exclusively* for federal income tax *planning*?

\$

Of the \$0 spent on external service providers, how much was *exclusively* for federal income tax *return preparation*?

\$

Earlier you reported \$\$\${e://Field/Total_Internal} in internal operating costs for federal income tax activities. The next two questions ask for additional details about these costs.

How much money did your business spend on tax-specific software for tax year \${e://Field/YEAR}?

Include the costs of the software plus any costs incurred for maintenance and updates. Do not include general purpose accounting software (e.g., Quicken, MSN Money, or QuickBooks).

\$

How much money did your business spend on other federal income tax activities for tax year \${e://Field/YEAR}?

Examples include money spent on electronic submission, photocopies, tax research services, tax publications and journals, transportation, postage, and IRS user fees. Do not include money your business spent on external service provider(s), tax software, or employee compensation.

\$

Money CAMT

Money Spent Exclusively for CAMT Compliance

You've already reported the money your business spent to comply with its tax obligations. Now, we would like to know how much of this money was spent on each of these activities *exclusively* for CAMT compliance. If you're not sure, please provide your best estimate. If you did not spend any money, enter 0.

Please include money spent on:

- Tax recordkeeping
- Federal tax planning
- Gathering materials, learning about tax law, using resources
- Completing, reviewing, and submitting your federal income tax return
- Completing, reviewing, and submitting federal estimated tax

Please do NOT include money spent:

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

Please include money spent on:

Please do NOT include money spent:

- payments
- Other federal income tax activities including electronic submission, photocopies, tax research services, tax publications and journals, transportation, postage, and IRS user fees

You previously reported a total of \$\$ {q://QID136/ChoiceTextEntryValue} spent on external service providers for tax year {e://Field/YEAR} federal income tax activities. How much of this was *exclusively* for CAMT compliance? If you did not pay an external service provider for CAMT services enter 0.

\$

You previously reported a total of \$\$ {e://Field/Total_Internal} spent on internal operations for tax year {e://Field/YEAR} federal income tax activities. How much of this was *exclusively* for CAMT compliance? If you did not spend any internal operations money for CAMT compliance enter 0.

\$

Of the \$\$ {q://QID139/ChoiceTextEntryValue} you previously reported was spent on software, how much was spent *exclusively* on CAMT software for tax year {e://Field/YEAR}? If you did not spend any money on CAMT software, enter zero.

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

\$

Of the $\$ \{q://QID140/ChoiceTextEntryValue\}$ you previously reported was spent on other federal income tax activities, how much of this was spent *exclusively* for CAMT compliance for tax year $\{e://Field/YEAR\}$?

Examples include money spent on electronic submission, photocopies, tax research services, tax publications and journals, transportation, postage, and IRS user fees. Do not include money your business spent on external service provider(s), tax software, or employee compensation.

\$

Additional Questions

Additional Questions

How many $\{e://Field/YEAR\}$ 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 tax year $\{e://Field/YEAR\}$?

Please include partners or owners for this purpose, but do not include any contractors. If you're not sure, please provide your best estimate.

Full-time

Part-time

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.

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 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.

[FAQ](#)

Technical Assistance 855.481.5530 or raas.irs.taxpayer.surveys@irs.gov

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