IRS

Individual Taxpayer Burden Survey

Your experience matters to us.

ITB

Want to take the survey on the web?
See the back cover for instructions.

IRS Individual Taxpayer Burden Survey

What is the Individual Taxpayer Burden Survey?
This survey provides Congress and the President with accurate estimates of the time and money taxpayers spend to follow federal tax rules and regulations. Tax administrators and policy makers use this information to reduce and manage taxpayer burden. By taxpayer burden, we mean all of the time and money spent during the course of the year by you, your spouse, business employees, friends, or relatives to complete your 2014 individual federal income tax return.

Please be assured that you will not be asked about specific income or other financial information. All information you provide will be used for research purposes only. Participation is voluntary, but the information you provide will ensure that households like yours are represented.

Who should complete this survey?
The person in your household most involved in the completion of your 2014 individual federal income tax return should complete this survey. Your individual federal income tax return refers to Form 1040, 1040A, or 1040EZ, as well as any associated forms, schedules, and worksheets that you completed or filed. It does not include forms associated with state and local income taxes, partnerships, corporations, estates, employment taxes, excise taxes, or anyone else's individual federal income tax return.

What if someone else did my taxes?
You may need to consult with others when completing this survey, and we encourage you to do so. However, please do not have your tax professional complete this survey for you, and do not include the time spent by a tax professional on your behalf. We are interested in your experience.

How long will it take?
We expect that it will take about 15 to 20 minutes to complete this survey. Your time may vary based on your individual experiences.

Questions?
If you have questions about how to complete this survey, please contact Jennifer Anderson at 1-888-848-0934 or send an email to IRStaxpayerburdensurvey@westat.com. If you would like to speak with someone at the IRS, please call 1-888-452-0904.

Si quiere usted tomar esta encuesta en español, por favor llame al 1-888-367-0403 o envíe un email al IRStaxpayerburdensurvey@westat.com.

Instructions:

Please use a black or blue pen to complete this form.

Mark ☒ to indicate your answer.

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

Section A. General Questions About Your Taxes

The questions below ask about the ways in which you completed your 2014 federal income tax return.

1. How did you complete your 2014 federal income tax return?

Check all that apply.

- ☐ I did it myself using paper forms
- ☐ I used a tax preparation website, software, or mobile app (e.g., TurboTax, SnapTax, TaxACT, or H&R Block At Home)
- ☐ I had expert assistance from someone such as a paid preparer, a paid professional (e.g., a bookkeeper, enrolled agent, accountant, or lawyer), an employee of my business, or an unpaid volunteer

2. Why did you choose this method for completing your 2014 federal income tax return?

Check all that apply.

- ☐ Ease of use
- ☐ Time
- ☐ Familiarity with method
- ☐ Cost
- ☐ To ensure that my tax return was completed accurately
- ☐ To receive all of the deductions, credits, and refunds for which I was qualified
- ☐ To reduce the risk of audit
- ☐ Other *Please specify:*

Section B. Recordkeeping

The following questions ask about the records you may have kept in order to prepare your 2014 federal income tax return. These records include forms you may have received from your employer or financial institution(s), as well as tax-related documents you may have kept.

3. Whether or not you used them, which of the following types of information did you keep for your 2014 federal income tax return?

Check all that apply.

- ☐ Federal income tax returns, including your 2013 federal income tax return
  Such as 1040, 1040A, or 1040EZ forms
- ☐ Documentation of non-business income
  Such as W-2s, interest, dividends, sales of stock, royalties, rental income, alimony received, IRA distributions, pension distributions
- ☐ Documentation of non-business 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 specify:*

4. Thinking about all of the records you kept for your 2014 federal income tax return, did you also keep them for other reasons, such as business or personal reasons?

- ☐ Yes
- ☐ No

Section C. Tax Planning

The following section asks about any tax-related planning you may have done for your 2014 federal income tax return. Tax planning includes any strategies taxpayers use to reduce the taxes they owe, such as participating in a retirement account, making charitable donations, or buying or selling assets.

5. Whether or not you did them, did you consider the tax implications of any of the following as part of your overall planning for your 2014 federal income tax return?

Check all that apply.

- ☐ Buying or selling real estate, including purchasing a home to deduct real estate taxes and mortgage interest
- ☐ Participating in or maintaining a retirement account such as a 401(k), any type of IRA, or a pension plan
- ☐ Investing in non-retirement tax-exempt or tax preferred investments or plans such as tax free bonds or education savings programs
- ☐ Buying or selling other investments such as stocks, bonds, or other securities
- ☐ Buying or disposing of assets such as equipment or supplies for a business, including any decisions made for section 179 accelerated depreciation expenses
- ☐ Structuring your business, such as deciding whether to form a partnership, LLC, or corporation
- ☐ Making charitable donations
- ☐ Making energy efficient improvements to your home in order to claim an energy tax credit
- ☐ Taking college or other educational classes in order to claim the American opportunity tax credit
- ☐ Other *Please specify:*

- ☐ None of the above

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Section D. Completing Your Tax Return

The next question asks about any resources you may have used when completing your 2014 federal income tax return.

6. Which, if any, of the following resources did you use when completing your 2014 federal income tax return?

Check all that apply.

- ☐ IRS website
- ☐ IRS Toll Free Tax Assistance Line
- ☐ IRS Walk-in Site
- ☐ IRS tax forms or publications from a library or post office
- ☐ IRS2GO mobile app
- ☐ TV, newspapers, or magazines
- ☐ Tax preparation website, software, or mobile app
- ☐ Internet search engines
- ☐ Social media or blogs
- ☐ Seminars or classes
- ☐ None of the above

The next questions ask about the ways in which you completed your 2014 federal income tax return.

7. Who (if anyone) helped you, however briefly, with your 2014 federal income tax return?

Check all that apply.

- ☐ My spouse
- ☐ Other family members or friends
- ☐ Employee of my business
- ☐ Tax professional (paid or volunteer)
- ☐ Other *Please specify:*
- ☐ No one helped me

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8. **Which of the following best describes how you used IRS tax form instructions when completing your 2014 federal income tax return?**

- ☐ Read most or all instructions
- ☐ Read instructions as needed
- ☐ Did not read instructions

9. **If you used a paid or volunteer tax professional, how did you work with them when completing your 2014 federal income tax return?**

Check all that apply.

- ☐ Did not use a paid or volunteer tax professional
- ☐ Completed a tax questionnaire or worksheet for my paid or volunteer professional
- ☐ Provided records to my paid or volunteer professional
- ☐ Met with my paid or volunteer professional in person
- ☐ Communicated with my paid or volunteer professional by telephone or email
- ☐ Completed and reviewed my tax return with my paid or volunteer professional
- ☐ Other *Please specify:*

10. **If you used a tax preparation website, software, or mobile app to complete your 2014 federal income tax return, which of the following best describes your use of the program?**

- ☐ Did not use a tax preparation website, software, or mobile app
- ☐ Followed the entire step-by-step computer-guided instructions
- ☐ Only used the step-by-step computer-guided instructions to address specific tax areas
- ☐ Directly entered information into the tax forms without using the step-by-step computer-guided instructions

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11. **When preparing your 2014 federal income tax return, did you or your preparer electronically import any of the following information so that it did not have to be typed or entered by hand?**

Check all that apply.

- ☐ Did not electronically import any information
- ☐ Data from last year's tax preparation software
- ☐ Data from an accounting software package, such as Quicken, MSN Money, or QuickBooks
- ☐ Data from my W-2(s)
- ☐ Data from my 1098(s), 1099(s), Schedule K-1(s), or other information returns
- ☐ Data from my bank, brokerage, or other financial accounts
- ☐ Don't know

12. **Was there anything that made completing your 2014 federal income tax return harder than you expected?**

- ☐ Yes → *Please tell us why*
- ☐ No

Section E. Time Spent on Tax-Related Activities

The questions on the next page focus on the time you spent on activities related to the completion of your 2014 federal income tax return.

Please include:

- *Time spent on your federal income tax return, including Form 1040, 1040A, or 1040EZ, as well as any associated forms, schedules, and worksheets that you completed or filed*
- *Time throughout the tax year as well as the tax filing season*
- *Time spent by family, friends, or business employees, however briefly*
- *Time spent traveling to places such as the library, post office, or a tax preparer's office*

Please do not include:

- *Time spent on state or local income tax returns*
- *Time spent on anyone else's federal income tax return*
- *Time spent responding to IRS notices or correspondence*
- *Time spent amending your 2014 federal income tax return*
- *Time spent on partnerships (Form 1065), corporations (Form 1120 or 1120S), estates (Form 706), gifts (Form 709), trusts (Form 1041), employment tax (Form 940, 941, 943, 944, 945), or excise tax (Form 720)*

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13. How much time did you spend on the following activities for your 2014 federal income tax return?

Recordkeeping

Include time spent throughout the tax year:

- *Keeping track of tax-related information, such as records or receipts*
- *Collecting and organizing your tax-related records*
- *Making a special effort to obtain records or receipts*

Do not include time spent on non-tax related business or personal recordkeeping.

Hours : Minutes

☐ No time spent

Tax planning

Include time spent throughout the tax year:

- *Calculating or changing withholding or estimated payments*
- *Researching strategies to reduce the taxes you owe such as making charitable donations, participating in a retirement account, or buying or selling investments*
- *Working with a tax professional (paid or volunteer) on tax planning*
- *Doing business tax planning related to your personal tax situation*

Do not include any time spent on financial planning that was not tax related.

Hours : Minutes

☐ No time spent

Gathering or purchasing materials

Include time spent:

- *Gathering IRS tax forms, instructions, or publications*
- *Selecting, buying, and installing tax preparation software or mobile app*
- *Selecting a tax preparation website*
- *Selecting a tax professional (paid or volunteer)*

Hours : Minutes

☐ No time spent

Completing and submitting your tax return

Include time spent:

- *Reading instructions and related materials*
- *Obtaining answers to questions about your return*
- *Completing and reviewing tax forms or worksheets, whether or not they were submitted*
- *Working with a tax professional (paid or volunteer) to complete your tax return*
- *Assembling and mailing your tax return*
- *Checking the status of your electronic submission*
- *Checking the status of your refund*

Hours : Minutes

☐ No time spent

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14. Did you spend any time on any of the following before realizing you did not need to report on them?

Check all that apply.

- ☐ Itemized Deductions
- ☐ Child Tax Credit or Additional Child Tax Credit
- ☐ Earned Income Tax Credit
- ☐ Education Deductions or Credits
- ☐ Credit for the Elderly or the Disabled
- ☐ Quarterly Estimated Taxes
- ☐ Unreimbursed Business Expenses
- ☐ Alternative Minimum Tax
- ☐ Depreciation or Amortization
- ☐ Other *Please specify:*

☐ No ➡ **GO TO SECTION F**

15. Of the time you spent completing and submitting your tax return (reported in Question 13), how much of it did you spend on these tax provisions before realizing you did not need to report on them?

☐☐☐ : ☐☐

Hours **Minutes**

☐ Don't know

Section F. Costs of Completing Your Tax Return

The next questions ask about the costs associated with the completion of your 2014 federal income tax return.

Please include:

- *Costs associated with your federal income tax return, including Form 1040, 1040A, or 1040EZ, as well as any associated forms, schedules, and worksheets that you completed or filed*
- *Costs incurred throughout the tax year as well as the tax filing season*

Please do not include:

- *Costs associated with state or local income tax returns*
- *Costs associated with anyone else's federal income tax return*
- *Costs associated with responding to IRS notices or correspondence*
- *Costs associated with amending your 2014 federal income tax return*
- *Costs associated with partnerships (Form 1065), corporations (Form 1120 or 1120S), estates (Form 706), gifts (Form 709), trusts (Form 1041), employment tax (Form 940, 941, 943, 944, 945), or excise tax (Form 720)*

16. How much did you pay for the following products or services to complete your 2014 federal income tax return?

Paid preparer services
Include tax preparation or tax planning advice
Do not include any fees for an early or immediate tax refund

$ ☐☐☐☐☐ Dollars . ☐☐ Cents

☐ No money spent

Tax preparation website or software
Include the purchase price as well as live advice fees
Do not include any fees for an early or immediate tax refund
Do not include any general purpose accounting software, such as Quicken, MSN Money, or QuickBooks

$ ☐☐☐☐☐ Dollars . ☐☐ Cents

☐ No money spent

Fees for an early or immediate tax refund
Include any fees paid for an early or immediate tax refund, such as a refund anticipation loan, check, or rapid refund

$ ☐☐☐☐☐ Dollars . ☐☐ Cents

☐ No money spent

Tax books, classes, or seminars

$ ☐☐☐☐☐ Dollars . ☐☐ Cents

☐ No money spent

Postage, filing fees, or travel costs
Include costs associated with submitting your return, such as electronic filing fees, fees charged for paying your taxes by credit card, postage, faxes, courier fees, or any travel costs

$ ☐☐☐☐☐ Dollars . ☐☐ Cents

☐ No money spent

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17. Paid preparer services are often paid as one fee. We know it may be difficult to separate the cost for your 2014 federal income tax return from additional services provided. Were any of the following services included in the cost you reported under paid preparer services in Question 16?

Check all that apply.

- ☐ Did not pay a fee to a paid preparer
- ☐ Prepared forms for a partnership, corporation, estate, gift, trust, employment tax, or excise tax
- ☐ Prepared state tax return(s)
- ☐ Amended previous year tax returns
- ☐ Responded to IRS notices
- ☐ Other *Please specify:*

Section G. Tell Us About You

18. For which state(s) did you file a 2014 state income tax return?

- ☐ Did not file a 2014 state income tax return

19. Compared to other taxpayers, how would you rate your knowledge, skills, and abilities in completing your 2014 federal income tax return?

- ☐ Better than most taxpayers
- ☐ About the same as most taxpayers
- ☐ Not as good as most taxpayers

20. What is the highest level of education that you have completed?

- ☐ Less than a high school diploma
- ☐ High school graduate or GED
- ☐ Some college or some technical school
- ☐ Associate's degree or professional certificate
- ☐ Bachelor's degree
- ☐ Master's or doctorate degree

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21. Tax forms may be difficult, especially if English is not your primary language. Do you feel that you had any language limitations that made completing your 2014 federal income tax return more difficult?

☐ Yes

☐ No

22. When completing your 2014 federal income tax return, how stressful was each of the following?

	Not at all stressful	A little stressful	Somewhat stressful	Very stressful	I did not do this activity
Recordkeeping throughout the year	☐	☐	☐	☐	☐
Tax planning throughout the year	☐	☐	☐	☐	☐
Selecting or using a tax preparation software	☐	☐	☐	☐	☐
Selecting or working with a tax professional	☐	☐	☐	☐	☐
Gathering your tax records (e.g., W-2s, expense records)	☐	☐	☐	☐	☐
Determining which forms to use	☐	☐	☐	☐	☐
Finding copies of the tax forms you needed at the library, post office, IRS website, or other location	☐	☐	☐	☐	☐
Understanding IRS forms, instructions, and publications	☐	☐	☐	☐	☐
Determining how a life change affected your tax situation (e.g., birth of a child, divorce, retirement)	☐	☐	☐	☐	☐
Deciding which credits and deductions you qualified for	☐	☐	☐	☐	☐
Submitting your tax return electronically or by mail	☐	☐	☐	☐	☐
Other *Please specify:*	☐	☐	☐	☐	☐

23. When completing their tax return, some people may be concerned that the information they provide is incomplete or that it may be processed inaccurately by the IRS. At the time you completed your 2014 individual federal income tax return, how concerned were you that…

	Not at all concerned	A little concerned	Somewhat concerned	Very concerned
Your tax return was completed accurately?	☐	☐	☐	☐
You would receive all of the deductions, credits, and refunds for which you qualified?	☐	☐	☐	☐
Your tax return would be processed accurately?	☐	☐	☐	☐
You would be audited?	☐	☐	☐	☐

Section H. Tell Us About Your Preferences

24. The IRS currently contacts taxpayers by mail. How would you prefer that the IRS contact you or send you tax-related information?

Check all that apply.

- ☐ Mail
- ☐ E-mail
- ☐ Home phone
- ☐ Work phone
- ☐ Cell phone
- ☐ Text message
- ☐ Other *Please specify:*

25. The IRS is planning to offer taxpayers the option of creating an online account. Which of the following account features would you be interested in using?

Check 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 in response to an IRS notice
- ☐ Immediate error check when filing your taxes online
- ☐ Other *Please specify:*

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26. How likely would you be to create an online taxpayer account?

- ☐ Very likely
- ☐ Somewhat likely
- ☐ Not at all likely → *Please tell us why not*

27. In the future, when you complete your tax returns, how important would it be to you to...

	Very important	Moderately important	A little important	Not at all important	No opinion
Complete and file your return in less time?	☐	☐	☐	☐	☐
Feel more confident that your return is correct before you file it?	☐	☐	☐	☐	☐
Have a way to check that you have received all of your information reporting documents (e.g., W-2s, 1099s)?	☐	☐	☐	☐	☐
Have better identity theft protection?	☐	☐	☐	☐	☐
Know sooner that there's a problem with your return?	☐	☐	☐	☐	☐

28. Please share any suggestions you have for how the IRS could improve taxpayer services or make it easier for you to file and pay your taxes.

Thank you for completing our survey.

If you would prefer to complete the survey on the web, you may do so by following the instructions below. Web responses are processed more quickly and will help ensure that you don't receive follow-up contacts.

Web Survey Instructions

1 Go to the website.

To take the survey online, please go to:

www.IRStaxpayerburdensurvey.org

2 Log in.

You will need the following username and password to access the survey:

Username: **[UID]**
Password: **[PWD]**

Problems?

If you have any technical difficulties, including problems with the website, please call 1-888-848-0934 or send an email to IRStaxpayerburdensurvey@westat.com.

Si quiere usted tomar esta encuesta en español, por favor llame al 1-888-367-0403 o envíe un email al IRStaxpayerburdensurvey@westat.com.

Privacy and Paperwork Reduction Act Notice for Individual Taxpayer Burden Model 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 IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Avenue, NW, Washington, DC 20224.