



# Information Return Burden Survey

Your experience matters to us.

IRB

# Frequently Asked Questions

## What is this survey about?

- This survey is about the time and money your organization spent on issuing Tax Year 2014 information returns.
- The survey is part of a larger effort the IRS takes to measure federal tax compliance burden for all tax paying populations, including individuals, businesses, and other entities.
- Please be assured that you will not be asked about the income or other financial details of your organization's tax return.

**Although your organization may have issued a variety of different types of information returns, this survey only concerns the time and cost associated with issuance of <<FORMS>>.**

**NOTE: A Glossary and Dictionary of Forms are available at the back of this booklet.**

## Who should complete this survey?

- The person(s) most responsible for performing or supervising the issuance of the form(s) listed above should complete this survey. You may need to consult with others in your organization or pass the survey (either hard copy or username and password of the web survey) onto others in your organization. We encourage you to do either of these if needed to complete the survey most accurately.

**NOTE: If your organization has separate divisions, please review the address label of this mailing to see which division was randomly selected to receive this survey.**

## Should I send this survey to my external tax provider?

- No, please do not forward this survey to your external service provider if you have one, because this survey concerns time and costs spent by your organization, not theirs.

## Why should I participate?

- You are one of a few randomly selected organizations to receive this survey. The IRS needs to hear from you so that it can identify ways to reduce burden for all information return document issuers and better understand the taxpayer burden associated with information return filing compliance.
- You will also have the opportunity to help IRS identify the most burdensome tasks associated with information returns filing compliance as well as help IRS identify where duplicate reporting occurs.
- While participation is voluntary, the feedback you provide about your organization's information return compliance experience will ensure organizations like yours are represented.

## How will my answers be used?

- The focus of the survey is on how much time and money issuers spend preparing their information returns each year. Please be assured that your responses will be used solely for research. Once all survey data have been analyzed, the IRS will make aggregate results available to the public.

## How long will this survey take?

- The average time to complete this survey is estimated to be 10 to 15 minutes per response including the time for reviewing instructions, searching existing data sources, gathering the data needed, and completing the survey.

## Who can I contact with questions?

For questions about the content of this survey:

- Please contact Sushama Rajapaksa at 1-855-852-1141 or send email to [IRS-IRBSurvey@westat.com](mailto:IRS-IRBSurvey@westat.com).

To contact the IRS about this survey:

- Please call Sarah Shipley at 206-946-3516 or send an email to [Sarah.P.Shipley@irs.gov](mailto:Sarah.P.Shipley@irs.gov)

Si usted desea contestar esta encuesta en español, por favor llame al 1-855-852-1141 o envíe un email al [IRS-IRBSurvey@westat.com](mailto:IRS-IRBSurvey@westat.com).



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Want to take the survey on the web?

See the back cover for instructions.

# INFORMATION RETURN BURDEN SURVEY

## Important Note:

- The person(s) responsible for information return activities should complete this survey. If you are not the best person to respond to this survey, please forward to the appropriate person(s).
- Please see the Glossary and Dictionary of Forms for more information on the terms used on this survey.

## Persons Involved in Tax Year 2014 Information Return (IR) Issuing Activities

1. The following questions are about the personnel involved in the different stages of Tax Year 2014 Information Return (IR) issuing activities related to <<FORMS>>.

For each row, please mark all that apply.

	Owner	Employee	Contractor	Third-party provider	Other
Who maintained the records needed for the 2014 form(s) listed above?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who prepared and filed the 2014 form(s) listed above?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who completed corrections to the 2014 form(s) listed above?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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## Fees Paid to Third-Party Providers for Tax Year 2014 Information Return-Related Services

2. Did your organization pay a third-party provider for any Tax Year 2014 information return-related services?

- Yes → Go to Question 3
- No → Go to Question 5

3. For which of the following services did your organization pay a third-party provider? Please mark all that apply.

- a. General recordkeeping, including collecting, organizing, tracking, and/or creating necessary records and long-term storage and documentation
- b. Preparing and filing 2014 information returns
- c. Providing 2014 information returns to taxpayers
- d. Preparing and providing revised 2014 information returns prior to submission to IRS
- e. Submitting 2014 information returns to IRS
- f. Preparing and submitting corrected 2014 information returns to IRS
- g. Other Tax Year 2014 information return pre-filing, filing, or post-filing activities

*Please describe:*

4. What was the total amount of fees paid to a third-party provider for these Tax Year 2014 information return-related services? Please report in whole dollars only.

\$ 

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Dollars Only

4A. Of the total amount reported in Question 4 above, how much was for preparing <<FORMS>>?

Please report in whole dollars only.

\$ 

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Dollars Only

### Tax Year 2014 Pre-Filing Activities

5. Think about the time your organization spent on Tax Year 2014 information return pre-filing activities related to <<FORMS>>.

**Important:**

- Exclude any time related to services provided by third-party providers.
- Exclude any time spent on Tax Year 2014 state or local information return activities.

TAX YEAR 2014 PRE-FILING ACTIVITY	TIME YOUR ORGANIZATION SPENT ON LISTED ACTIVITY
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**a. Recordkeeping**

*Examples include:*

- Creating, tracking, collecting, and organizing records
- Making special effort to obtain records
- Long-term storage and documentation

				:		
Hours					Minutes	

**b. Reviewing, selecting, or learning to use off-the-shelf software**

*If your organization did not engage in this activity for Tax Year 2014 information returns, please check here*

				:		
Hours					Minutes	

**c. Creating, maintaining, or updating customized tax preparation software that has been developed specifically for your organization (i.e., proprietary software)**

*If your organization did not engage in this activity for Tax Year 2014 information returns, please check here*

				:		
Hours					Minutes	

**d. Preparing 2014 information returns**

				:		
Hours					Minutes	

**e. Providing 2014 information returns to taxpayers**

Includes printing and mailing, if applicable, and supporting opt-in electronic access

*If your organization did not engage in this activity for Tax Year 2014 information returns, please check here*

				:		
Hours					Minutes	

**f. Preparing and providing amended 2014 information returns prior to submission to IRS**

*Examples include:*

- Addressing recipient issues
- Requesting and tracking down missing or erroneous data
- Researching and sending information to third-party providers
- Issuing amended documents to recipients

*If your organization did not engage in this activity for Tax Year 2014 information returns, please check here*

				:		
Hours					Minutes	

**g. Other Tax Year 2014 information return pre-filing activities**

				:		
Hours					Minutes	

*Please describe:*



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6. Please think only about those in your organization who are responsible for information return issuing activities. What is their average pay rate? Please provide your best estimate in whole dollars only.

\$    Average hourly rate  
Dollars Only

7. Did the time estimates reported in Question 5 include time related to any other Tax Year 2014 information returns aside from <<FORMS>>?

- Yes → Go to Question 8  
 No → Go to Question 9

8. Think about the total amount of time your organization spent on pre-filing activities for all of the Tax Year 2014 information returns your organization issued, not just the specific one(s) we have asked you about. What percent of that total pre-filing burden is represented by the hours you reported in Question 5?

% Percent of total pre-filing burden represented by <<FORMS>>

### Tax Year 2014 Filing Activities

9. Now think about the time associated with filing activities for Tax Year 2014 <<FORMS>>.

**Important:**

- Exclude any time related to services provided by third-party providers.
- Exclude any time spent on Tax Year 2014 state or local information return activities.

TAX YEAR 2014 FILING ACTIVITY	TIME YOUR ORGANIZATION SPENT ON LISTED ACTIVITY
<p><b>a. Submitting Tax Year 2014 information returns to IRS</b></p> <p>Includes electronic submission and printing and mailing, if applicable</p>	<p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> : <input type="text"/> <input type="text"/></p> <p>Hours Minutes</p>
<p><b>b. Preparing and providing corrected Tax Year 2014 information returns, after submitting the documents to IRS</b></p> <p><i>Examples include:</i></p> <ul style="list-style-type: none"> <li>• Addressing recipient issues</li> <li>• Requesting and tracking down missing or erroneous data</li> <li>• Researching and sending information to third-party providers</li> <li>• Issuing amended documents to recipients</li> <li>• Submitting corrected documents to IRS</li> </ul> <p>If your organization did not engage in this activity for Tax Year 2014 information returns, please check here <input type="checkbox"/></p>	<p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> : <input type="text"/> <input type="text"/></p> <p>Hours Minutes</p>
<p><b>c. Other Tax Year 2014 information return filing activities</b></p> <p>Please describe:</p> <div style="border: 1px solid black; height: 60px; width: 100%;"></div>	<p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> : <input type="text"/> <input type="text"/></p> <p>Hours Minutes</p>



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10. Did the time estimates reported in Question 9 include time related to any other Tax Year 2014 information returns aside from <<FORMS>>?

- Yes → Go to Question 11
- No → Go to Question 12

11. Think about the total amount of time your organization spent on filing activities for all of the Tax Year 2014 information returns your organization issued, not just the specific one(s) we have asked you about. What percent of that total filing burden would you estimate is represented by the hours you reported in Question 9?

% Percent of total filing burden represented by <<FORMS>>

12. Think about your organization's internal, non-labor costs for all Tax Year 2014 information return pre-filing and filing activities, such as paper, postage, equipment, and software.

What was the total amount spent on these items for Tax Year 2014 information return pre-filing and filing activities?

Important:

- Exclude costs associated with labor hours.
- Exclude costs related to services provided by third-party providers.

\$   
Dollars Only

13. Of the total amount reported in Question 12, how much was for purchasing, creating, or updating tax-specific software (either off-the shelf or customized) for Tax Year 2014 information return pre-filing and filing activities?

\$   
Dollars Only

14. Now think about the time and money your organization spent in Calendar Year 2014 responding to IRS notices, addressing penalties or resolving any other information return issues for prior tax years.

A. How much time did your organization spend on these activities? →  :   
Hours Minutes

B. Not including fees or penalties paid to the IRS, how much money did your organization spend on these activities?

Please include both money paid to third party providers and money paid for items such as paper, equipment, services and other miscellaneous expenses. → \$   
Dollars Only



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15. The IRS uses the term “duplicative reporting” to describe the experience of having to report the same information more than once. What has been your experience with duplicative reporting?

FOR SAMPLE USE ONLY

16. Considering all aspects of information return issuing activities, what do information document issuers find to be the most difficult part of complying with IRS’s reporting regulations?

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17. Tell us about you

Department name: \_\_\_\_\_ Job title: \_\_\_\_\_



Form	Title	Description
<b>Glossary</b>		
	Contractor	An individual or business under contract to perform day-to-day work as set forth in the contract. The contractor retains control over much of the work process.
	Employee	An individual who is hired for a wage, salary, or other payment to perform work on behalf of the employer. An employee's earnings are reported on Form W-2.
	Owner	An individual who owns and operates a business. In the case of a corporation or S corporation, this individual may also be an employee of the business, but his or her primary connection to the business is as an owner.
	Third-party provider	A professional organization engaged by an employer to provide services in the name of the employer. An example of a third-party provider is a payroll service engaged by an employer to print its Forms W-2.
<b>Dictionary of Forms</b>		
945	Annual Return of Withheld Federal Income Tax	Use Form 945 to report withheld federal income tax from nonpayroll payments. Nonpayroll payments include: pensions (including distributions from tax-favored retirement plans, for example, section 401(k), section 403(b), and governmental section 457(b) plans), and annuities; military retirement; gambling winnings; Indian gaming profits; voluntary withholding on certain government payments; and backup withholding.
945-X	Adjusted Annual Return of Withheld Federal Income Tax or Claim for Refund	Form 945-X is used to correct administrative errors only on a previously filed Form 945. An administrative error occurs if the federal income tax (including backup withholding) you reported on Form 945 is not the amount you actually withheld from payees.
1042-S	Foreign Person's U.S. Source Income Subject to Withholding	Form 1042-S is used to report income from U.S. sources paid to foreign persons. Examples of reportable income include (1) fixed or determinable annual or periodical (FDAP) income, (2) certain gains from the disposal of timber, coal, or domestic iron ore, and (3) gains relating to contingent payments received from the sale or exchange of patents, copyrights, and similar intangible property.
1097-BTC	Bond Tax Credit	Form 1097-BTC is used to report distribution of tax credits related to tax credit bonds, such as new clean renewable energy bonds and Build America Bonds.
1098	Mortgage Interest Statement	Form 1098 is used to report mortgage interest (including points) of \$600 or more received during the year in the course of a trade or business from an individual, including a sole proprietor.
1098-C	Contributions of Motor Vehicles, Boats, Airplanes	Form 1098-C is used by a donee organization to report each contribution of a qualified vehicle that has a claimed value of more than \$500.
1098-E	Student Loan Interest Statement	Form 1098-E is used to report payments of student loan interest of \$600 or more from an individual during the year on a loan made in the course of the lender's trade or business.

Form	Title	Description
1098-T	Tuition Statement	Form 1098-T is provided by an eligible educational institution to each student for whom a reportable transaction is made. Form 1098-T is also used by an insurer that reimburses or refunds qualified tuition and related expenses, unless an exception applies.
1099-A	Acquisition or Abandonment of Secured Property	Form 1099-A is used by a lender when an interest in the secured property is acquired in full or partial satisfaction of the debt or there is reason to know that the property has been abandoned.
1099-B	Proceeds From Broker and Barter Exchange Transactions	Form 1099-B is used to report sales of stock, commodities, regulated futures contracts, etc. and the exchange of property or services through a barter exchange.
1099-C	Cancellation of Debt	Form 1099-C is used by certain financial institutions, credit unions, federal government agencies, and corporations, any organization whose significant trade or business is the lending of money to report cancellation of indebtedness.
1099-CAP	Changes in Corporate Control and Capital Structure	Form 1099-CAP is furnished to shareholders who receive cash, stock, or other property from an acquisition of control or a substantial change in capital structure.
1099-DIV	Dividends and Distributions	Form 1099-DIV is used to report payments of (1) dividends (including capital gain dividends and exempt-interest dividends) and other distributions on stock of \$10 or more, (2) payments and withholding on foreign tax on dividends and other distributions on stock, (3) backup withholding on dividends, and (4) payments of \$600 or more made as part of a liquidation.
1099-G	Certain Government Payments	Form 1099-G, Certain Government Payments is used by federal, state, or local government units to report payments such as unemployment compensation, state or local income tax refunds, taxable grants, and agricultural payments.
1099-H	Health Coverage Tax Credit (HCTC) Advance Payments	Form 1099-H is filed by qualified health insurance coverage providers to report advance payments of qualified health insurance payments for the benefit of eligible trade adjustment assistance (TAA), Reemployment TAA, or Pension Benefit Guaranty Corporation (PBGC) pension recipients and their qualifying family members.
1099-INT	Interest Income	Form 1099-INT is used to report interest payments of at least \$10 (or at least \$600 if paid in the course of your trade or business), withholding and payment of foreign tax on interest, and unrefunded backup withholding.
1099-K	Merchant Card and Third-Party Network Payments	Form 1099-K is filed by a payment settlement entity (PSE) for payments made in settlement of reportable payment transactions for each calendar year.
1099-LTC	Long-Term Care and Accelerated Death Benefits	Form 1099-LTC is used by insurance companies, governmental units, and viatical settlement providers to report payment of any long-term care benefits, including accelerated death benefits.

Form	Title	Description
1099-MISC	Miscellaneous Income	Form 1099-MISC is used to report (1) at least \$10 in royalties, (2) at least \$600 in rents, services, prizes and awards, and various other income payments, (3) any fishing boat proceeds, (4) gross proceeds of \$600 or more paid to an attorney, (5) certain direct sales of at least \$5,000 of consumer products to a buyer for resale, (6) backup withholding of any amount not reported on another information return.
1099-OID	Original Issue Discount	Form 1099-OID is used to report taxable OID of at least \$10, withholding and payment of any foreign tax on OID, and unrefunded backup withholding on OID income.
1099-PATR	Taxable Distributions Received From Cooperatives	Form 1099-PATR, is used by cooperatives to report payments of at least \$10 in patronage dividends and other distributions and any backup withholding on those payments.
1099-Q	Payments From Qualified Education Programs	Form 1099-Q is used by a state or eligible educational institution to report distributions from a qualified tuition program (QTP). Form 1099-Q is also used to report distributions made from Coverdell ESAs.
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	Form 1099-R is used to report distributions of \$10 or more from profit-sharing or retirement plans, IRAs, annuities, pensions, insurance contracts, survivor income benefit plans, permanent and total disability payments under life insurance contracts, charitable gift annuities, etc. Form 1099-R is also used to report death benefit payments made by employers that are not made as part of a pension, profit-sharing, or retirement plan.
1099-S	Proceeds From Real Estate Transactions	Form 1099-S is generally used to report a transaction that consists in whole or in part of the sale or exchange for money, indebtedness, property, or services of any present or future ownership interest in real estate and certain transfers of standing timber.
1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA	Form 1099-SA is used to report distributions made from an HSA, Archer MSA, or Medicare Advantage MSA (MA MSA).
3921	Exercise of an Incentive Stock Option	Form 3921 is filed by a corporation that transfers to any person a share of stock pursuant to that person's exercise of an incentive stock option described in section 422(b).
3922	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)	Form 3922 is filed by a corporation to report certain transfers of stock acquired by the transferor pursuant to the transferor's exercise of an option granted under an employee stock purchase plan described in section 423(c).
5498	IRA Contribution Information	Form 5498 is sent to each person for whom any individual retirement arrangement (IRA), including a deemed IRA under section 408(q) is maintained.
5498-ESA	Coverdell ESA Contribution Information	Form 5498-ESA is provided to each person for whom a Coverdell education savings account (ESA) is maintained.
5498-SA	HSA, Archer MSA, or Medicare Advantage MSA	Form 5498-SA is provided to each person for whom an HSA, Archer MSA, or Medicare Advantage MSA (MA MSA) is maintained.
W-2G	Certain Gambling Winnings	Form W-2G is used to report certain gambling winnings and any federal income tax withheld on those winnings.

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.IRS-IRBSurvey.org](http://www.IRS-IRBSurvey.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 1-855-852-1141 or send an email to [IRS-IRBSurvey@westat.com](mailto:IRS-IRBSurvey@westat.com)

### Privacy and Paperwork Reduction Act Notice for Information Return 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 10-15 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.

