



Business Compliance Burden Survey

FOR SAMPLE USE ONLY

Your experience matters to us.



FOR SAMPLE USE ONLY

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.BCB-B.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 1-855-584-7193 or send an email to IRS-BCB@westat.com.

Frequently Asked Questions

What is this survey about?

- This survey is about the time and money business taxpayers spent in Calendar Year 2015 on **post-filing activities** associated with already-filed federal income tax returns.
- Post-filing activities include:
 - Amending a federal income tax return
 - Responding to an IRS notice about an already-filed federal income tax return
 - Resolving any other issue with an already-filed federal income tax return
- Please be assured that you will not be asked about the income or other financial details of your business's tax returns. The survey is part of a larger effort the IRS takes to estimate tax compliance burden for all taxpayers.

Who should complete this survey?

- Your business's tax director/manager or the person(s) most responsible for performing or supervising your business's efforts to resolve **post-filing issues** should complete this survey. You may need to consult with others in your business or pass the survey onto others in your business. We encourage you to do either of these if needed to complete the survey most accurately.

IMPORTANT: If your organization has multiple business entities that file separately for federal income tax purposes, please review the address label of the mailing to see which entity was randomly selected to receive this survey.

NOTE to taxpayers in the Compliance Assurance Process (CAP): IRS understands that most issues with your business's federal income tax returns are resolved prior to filing. When responding to this survey, please consider only the activities your business undertook to amend returns or resolve issues after the returns were filed.

Why should I participate?

- While participation is voluntary, the feedback you provide is essential to helping the IRS estimate business post-filing compliance burden and identify ways to reduce this burden.

How will my answers be used?

- Your responses will be used solely for research. The IRS will use the data from the survey as inputs into its Business Compliance Burden Model, which is used to better understand the burden associated with post-filing compliance, identify ways to reduce post-filing burden for businesses like yours, and support of tax policy decisions.

How long will this survey take?

- The average time to complete this survey is estimated to be 10 to 15 minutes. We encourage you to consult your records or others in your business when possible. If these resources are not available, your best estimate will be fine.

Who can I contact with questions?

For questions about the content of this survey:

- Please call Daniel Nieto at 1-855-584-7193 or send an email to IRS-BCB@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.

Si usted desea contestar esta encuesta en español, por favor llame al 1-855-584-7193 o envíe un correo electrónico a IRS-BCB@westat.com.



5280

TIME SPENT CONDUCTING FEDERAL INCOME TAX POST-FILING ACTIVITIES IN CALENDAR YEAR 2015

1. How much time did various types of in-house tax and non-tax staff spend performing all federal income tax post-filing activities in Calendar Year 2015?

Please include time spent:

- Working to address federal income tax return post-filing issues, such as:
 - Amending a federal income tax return
 - Responding to an IRS notice about an already-filed federal income tax return
 - Resolving an issue with an already-filed federal income tax return
- Interacting with the IRS, including "active waiting" time such as being placed on hold during a phone call or waiting to meet with IRS personnel

Please do NOT include time spent:

- By a paid tax professional or external service provider(s)
- Waiting on the IRS or an external provider to respond to you
- Filing federal income tax returns not required to resolve your post-filing issues
- Filing any state income tax returns
- Resolving issues with any state return(s)
- Conducting post-filing activities in any calendar year other than 2015

Please note:

- We encourage you to consult your records or others in your business, if possible. You may provide an estimate if necessary.
- You may answer the question in number of hours OR full-time equivalents (FTE).
- FTE = total hours/2080 hours.

How much time was spent in Calendar Year 2015 by the following types of in-house staff on addressing issues associated with your business's already-filed federal income tax returns?

A. In-house tax department professionals or managers	<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; width: 40px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; margin-right: 5px;"></div> OR <div style="border: 1px solid black; width: 30px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px; margin-right: 5px;"></div> </div> <div style="display: flex; justify-content: space-around; width: 100%;"> Hours FTE </div>
B. Other in-house employees, interns, and contractors	<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; width: 40px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; margin-right: 5px;"></div> OR <div style="border: 1px solid black; width: 30px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px; margin-right: 5px;"></div> </div> <div style="display: flex; justify-content: space-around; width: 100%;"> Hours FTE </div>

2. What was the approximate average annual salary in Calendar Year 2015 for all in-house tax professionals or managers (i.e., Question 1, Category A) who conducted activities related to your business's federal income tax post-filing issues?

Please do not include benefits or overhead. Your estimate will help the IRS monetize the burden hours/FTE reported in Question 1.

\$ Average annual salary of in-house tax professionals or managers (Question 1A) in CY15

Dollars

Don't know



NON-LABOR COSTS ASSOCIATED WITH CONDUCTING POST-FILING ACTIVITIES IN CALENDAR YEAR 2015

3. The table below asks you to report how much money was spent in Calendar Year 2015 conducting federal income tax post-filing activities.

Please provide the most accurate estimate you can. Do not include the amount of tax, penalties, and/or interest paid by your business.

How much money was spent in Calendar Year 2015 on...	For your federal income tax post-filing activities
<p>A. Fees paid to external service providers for post-filing related services?</p>	<p>\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Dollars</p> <p><input type="checkbox"/> Not applicable</p>
<p>B. Internal, non-labor costs for post-filing activities (e.g., paper, postage, equipment, transportation, photocopies, tax literature)?</p>	<p>\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Dollars</p> <p><input type="checkbox"/> Not applicable</p>

4. What do businesses like yours find to be the most burdensome part of resolving issues with an already-filed tax return?



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DEMOGRAPHICS

5. How many in-house employees at your business were responsible for federal income tax work (e.g., preparation, planning, compliance) in Calendar Year 2015? Please provide an estimate if necessary.

Don't know

6. How many state and local income tax returns did your business file for the most recently completed tax year? Please provide an estimate if necessary.

Don't know

7. As a result of the federal income tax audits, how many state and local income tax returns did your business amend in Calendar Year 2015? Please provide an estimate if necessary.

Not applicable

8. How many state and local income tax returns did your business amend during Calendar Year 2015 for reasons other than a federal income tax audit? Please provide an estimate if necessary.

Not applicable

Thank you for completing our survey.

Privacy and Paperwork Reduction Act Notice for Business Compliance Burden Survey

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 to 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.

