



Business Compliance Burden Survey

Your experience matters to us.

BCB

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-A.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 costs business taxpayers incur to amend a return or resolve a problem with an already-filed federal income tax return. This amendment or problem is referred to as a “post-filing issue.” For most taxpayers, these costs are a combination of time spent and out-of-pocket expenses.
- You will be asked to provide the time and money your business spent during the post-filing period which is:
 - The time beginning with an IRS notification about an issue with your business’s already-filed federal income tax return and ending with the resolution of the issue, or
 - If your business only filed an amended return, the post-filing period refers to the time beginning with the filing of your original federal income tax return and ending with the filing of your amended return.
- Please be assured that you will not be asked about the income or other financial details of your business’s tax return.
- The survey is part of a larger effort the IRS takes to estimate tax compliance burden for all taxpayers.

Who should complete this survey?

- The person(s) most responsible for performing or supervising your business’s efforts to resolve the post-filing issue should complete this questionnaire. 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 this mailing to see which entity 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 (e.g., tax professional or accountant) if you have one, because this survey concerns time and costs spent by your business, not theirs.

Why should I participate?

- Your business is one of a few randomly selected businesses to receive this survey. The IRS needs to hear from your business so that it can identify ways to reduce burden for all businesses and better understand the burden associated with post-filing compliance.
- While participation is voluntary, the feedback you provide about your business’s post-filing tax return compliance experience will ensure businesses like yours are represented.

How will my answers be used?

- Please be assured that your responses will be used solely for research. The IRS uses the data to validate and update its estimates of post-filing tax compliance burden for all business taxpayers. These estimates are also used in IRS burden reduction efforts and in 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 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 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.



BUSINESS COMPLIANCE BURDEN SURVEY

Questions 1 & 2 ask about the potential issue(s) with your business's previously-filed 20XX federal income tax return (i.e., your post-filing issue) and some general actions your business may have taken regarding the issue(s).

1. After you filed your business's 20XX federal income tax return, did you....

Check all that apply.

- Receive an IRS notice about an issue with your business's 20XX federal income tax return?
- File an amended 20XX federal income tax return?
- Other, *please specify:*

2. What did you do to resolve your business's post-filing issue(s)?

Check all that apply.

- Worked with an external tax professional or accountant
- Amended any federal income tax return(s)
- Made a claim for a refund
- Made payment(s) to the IRS
- Made a request for an abatement
- Provided the IRS with financial information
- Obtained IRS forms and/or publications
- Appealed an IRS decision
- Other, *please specify:*

- Don't know
- Not applicable



REVIEWING AND GATHERING TAX-RELATED MATERIALS TO RESOLVE YOUR POST-FILING ISSUE(S)

The following question asks about the tax-related materials you may have reviewed or gathered to resolve your business's 20XX federal income tax return post-filing issue(s).

3. Whether or not you used them, which of the following types of information did you review or gather in order to resolve your business's 20XX federal income tax return post-filing issue(s)?

Check all that apply.

- Federal income tax return(s), including your business's 20XX federal income tax return
Any federal business income tax return
- Documentation of business income
Such as invoices, bank records, or brokerage statements
- Documentation of business deductions
Such as advertising, meals and entertainment, legal and professional services, general office expenses, depreciation, taxes and licenses, net operating losses, or passive activity losses
- Documentation of business credits
Such as the Research Credit, Investment Credit, Disabled Access Credit, Alternative Motor Vehicle Credit, Small Employer Pension Plan Credit, or Work Opportunity Credit
- Other tax-related items, *please specify:*



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INTERACTION WITH THE IRS AND IRS RESOURCES TO RESOLVE YOUR POST-FILING ISSUE(S)

The following question is about your business's involvement with IRS personnel, IRS.gov, and/or IRS forms and publications during the time you were trying to resolve your business's 20XX federal income tax return post-filing issue(s).

4. In what ways did your business interact with the IRS and/or what IRS resources did your business use while resolving your business's post-filing issue(s)?

Check all that apply.

- Called the IRS
- Mailed a letter and/or tax-related documents to the IRS
- Faxed a letter and/or tax-related documents to the IRS
- Emailed a letter and/or tax-related documents to the IRS
- Met face-to-face with an IRS employee
- Searched IRS.gov
- Obtained IRS forms and publications
- Visited a local IRS office
- Hired an external tax professional or accountant to interact with the IRS
- Other, *please specify:*



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TIME SPENT RESOLVING YOUR BUSINESS'S POST-FILING ISSUE(S)

5. Think about the time spent by your business's owners/employees performing tax compliance-related activities to resolve its 20XX federal income tax return post-filing issue(s) (e.g., reviewing tax-related records, gathering tax-related materials, learning about tax law).

Please include time spent by owners/employees: Please do **NOT** include time spent:

- Resolving your business's 20XX federal income tax return post-filing issue(s)
- Interacting with your external tax professional or accountant by phone, email, or in-person
- By an external tax professional or accountant as that cost to your business will be considered in Question 8
- Waiting on the IRS or your external tax professional or accountant to respond to you
- Filing federal income tax returns not required to resolve your post-filing issue(s)
- Filing any state income tax return(s) or resolving issues with any state return(s)

How much time was spent by owners/employees on resolving the issue(s) associated with your business's 20XX federal income tax return? Please provide the most accurate estimate you can.

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Hours



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6. For your business's federal income tax post-filing issue(s), how would you distribute the time reported in Question 5 across each of the different types of personnel listed below?

Please note:

- Parts A-B should add up to the total number of hours reported in Question 5.
- The reported time should be for in-house personnel only, including hourly and salaried employees, contractors, owners and executives.

How much time was spent by each of the following personnel:																	
A. Owner(s), executives, or managers?	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> <tr> <td colspan="8" style="text-align: center;">Hours</td> </tr> </table>									Hours							
Hours																	
B. Clerical, administrative staff or contractors?	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> <tr> <td colspan="8" style="text-align: center;">Hours</td> </tr> </table>									Hours							
Hours																	

7. What is the approximate average hourly pay rate for owner(s), executives, or managers in your business who were responsible for resolving the post-filing issue(s) on your business's 20XX federal income tax return?

\$

Dollars							

Average hourly pay rate of owner(s), executives, or managers

Don't know



COSTS ASSOCIATED WITH RESOLVING YOUR BUSINESS'S POST-FILING ISSUE(S)

8. How much money did your business spend resolving the post-filing issue(s) for your business's 20XX federal tax returns? Please provide the most accurate estimate you can.

Do not include any tax, penalties, and/or interest payments related to your post-filing issue(s).

How much money was spent on...	For your business's 20XX federal tax post-filing issue(s)
A. Fees paid to external tax professional or accountant for resolving the issue(s), such as responding to notices, representing your business before the IRS, or amending your business's tax return?	\$ <input type="text"/> <input type="text"/> Dollars <input type="checkbox"/> Not applicable
B. <i>Non-labor</i> costs for resolving the issue(s) (e.g., paper, postage, equipment, transportation, photocopies, tax literature)?	\$ <input type="text"/> <input type="text"/> Dollars <input type="checkbox"/> Not applicable

DEMOGRAPHICS

9. On average, how many full-time and part-time employees, if any, did your business have during the most recent tax year?

A. How many full-time permanent employees?	<input type="text"/>	<input type="checkbox"/> Don't know
B. How many part-time permanent employees?	<input type="text"/>	<input type="checkbox"/> Don't know
C. How many full-time seasonal employees?	<input type="text"/>	<input type="checkbox"/> Don't know
D. How many part-time seasonal employees?	<input type="text"/>	<input type="checkbox"/> Don't know
E. How many independent contractors?	<input type="text"/>	<input type="checkbox"/> Don't know

10. How many owner(s)/employees are responsible for your business's federal income tax work (e.g., planning, preparation, filing, and handling post-filing issues)?

Don't know



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11. How many 20XX state income tax returns did your business file?

Don't know

12. How many 20XX state income tax returns did your business have to amend...

A. As a result of your business's federal income tax post-filing issue?

Not applicable

B. For reasons other than your business's federal income tax post-filing issue?

Not applicable

IMPROVING THE BUSINESS COMPLIANCE BURDEN PROCESS

13. How helpful would your business find the following services or features?

	Extremely Helpful	Very Helpful	Somewhat Helpful	Not Helpful	Don't know
A. Earlier notification that there's an issue with a return	<input type="checkbox"/>				
B. Fast track procedures to quickly resolve issues	<input type="checkbox"/>				
C. Obtaining certainty regarding a tax position prior to filing the return	<input type="checkbox"/>				
D. Ability to meet with IRS personnel via video conference	<input type="checkbox"/>				
E. Ability to provide responses, including documentation, via email	<input type="checkbox"/>				
F. Ability to upload documentation via a secure online account	<input type="checkbox"/>				
G. Other, <i>please specify:</i> <input type="text"/>	<input type="checkbox"/>				

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

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.