

Dear Tax Manager:

I'm writing to invite you to complete a survey about the time and money organizations spend to comply with the Applicable Large Employer (ALE) reporting obligations.

We need your help with our ongoing efforts to reduce taxpayer burden. This is your chance to provide feedback regarding your organization's ALE compliance experience. By completing this web survey, you can help us find ways to reduce burden faced by all organizations with ALE reporting obligations. Your participation is voluntary.

To take the secure online survey:

1. Go to www.IRS-ALESurvey.org
2. Enter your PIN: <<PIN>>
3. Follow the instructions on the screen to begin the survey

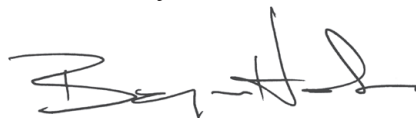
You can find more information in the enclosed Frequently Asked Questions.

To see the official IRS announcement regarding this survey, please visit the following URL on the IRS website: <https://www.irs.gov/statistics/2018-ale-burden-survey>. If you have questions about the survey, you can call 855-260-6151. To learn more about research on taxpayer burden, go to the IRS website: <https://www.irs.gov/pub/irs-soi/d13315.pdf>.

This survey is being conducted by Westat on behalf of the IRS.

Thank you in advance for your help.

Sincerely,



Benjamin D. Herndon
Chief Research & Analytics Officer
Research, Applied Analytics & Statistics (RAAS)