Taxpayer Compliance Burden Survey

Internal Revenue Service

Your experience matters to us.

TCB

Want to take the survey on the web?

See the back cover for instructions.

Frequently Asked Questions

What is this survey about?

- The purpose of this survey is to provide the Internal Revenue Service (IRS) with accurate estimates of the time and money spent by you or your spouse (if you filed jointly), family members, friends, or other unpaid volunteers to resolve an issue with your already-filed federal income tax return, referred to as a post-filing issue.
- Please be assured that you will not be asked about specific income or other financial information.

What is post-filing?

If you received a notice from the IRS regarding your 20XX federal income tax return:

- Post-filing refers to the time beginning with IRS notification about an issue with your already-filed federal income tax return, ending with the resolution of the issue. Post-filing activities may include interactions with various divisions within the IRS such as Collection, Examination (Audits), and Appeals.

If you amended your 20XX federal income tax return:

- Post-filing refers to the time beginning with the filing of your original federal income tax return and ending with the filing of your amended federal income tax return.

How will my answers be used?

- All information you provide will be used for research purposes only. Participation is voluntary, but the information you provide will ensure that experiences like yours are represented.

Who should complete this survey?

- This survey should be completed by you or your spouse (if you filed jointly), but may require help from those who may have assisted you in resolving your 20XX federal income tax return post-filing issue. By completing the survey the IRS can use your responses to help better understand the amount of time and money taxpayers spend resolving post-filing issues.

Should I send this to my tax professional?

- No, please do not send this to your tax professional, if you have one, because this survey concerns time and costs spent by you not your tax professional.

How long will this survey take?

- We expect that this survey will take about 10 to 15 minutes to complete.

Who can I contact with questions or concerns about the survey?

For questions about the content of this survey:

- Please contact Sushama Rajapaksa at Westat by phone at 1-855-882-5181 or send an email to TCB-A@westat.com.

To contact the IRS about the survey:

- Please call Sarah Shipley at 206-946-3516 or send an email to Sarah.P.Shipley@irs.gov.

Si desea contestar la encuesta en Internet, vaya a la contraportada para ver las instrucciones. También puede llamar al 1-855-882-5181 o enviar un correo electrónico a TCB-A@westat.com.

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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.

Before starting this survey:

For the purpose of this survey, "You" refers to you or your spouse (if your 20XX federal income tax return was jointly filed).

This survey should be completed by you, but may require the help from any family members, friends, volunteers or tax professionals who may have assisted you in resolving your post-filing issue.

Section A. General Questions About Your Post-Filing Issue

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

- ☐ Receive an IRS notice about an issue with your 20XX federal income tax return AND also file an amended 20XX federal income tax return?
- ☐ Receive an IRS notice about an issue with your 20XX federal income tax return and NOT file an amended 20XX federal income tax return?

} GO TO Question 2

- ☐ File an amended 20XX federal income tax return, without receiving a notice from the IRS? →GO TO Question 3 on page 2

2. What did you do when you received the first IRS notice?

- ☐ Opened the envelope and read the first notice
- ☐ Took the first notice unopened to a paid or volunteer tax professional
- ☐ Did not open the first IRS notice, but did open a subsequent notice
- ☐ Other, *please specify:*

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The following question asks about the actions you may have taken after opening your IRS notice or before deciding to amend your 20XX federal income tax return.

3. What did you do <u>to learn more about</u> your post-filing issue (i.e., before deciding to amend your 20XX federal income tax return and/or the issue in your IRS notice)?

Check all that apply.

- ☐ Reviewed my 20XX federal income tax return
- ☐ Contacted the IRS
- ☐ Consulted with friends or family members
- ☐ Consulted with a <u>paid</u> or <u>volunteer</u> tax professional
- ☐ Searched a non-IRS website
- ☐ Searched IRS.gov
- ☐ Visited a local IRS office
- ☐ Other, *please specify:*

- ☐ Not applicable

4. What did you do <u>to resolve</u> your post-filing issue?

Check all that apply.

- ☐ Gave someone power of attorney
- ☐ Filed any federal income tax return(s)
- ☐ 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
- ☐ Used tax preparation software
- ☐ Appealed an IRS decision
- ☐ Other, *please specify:*

- ☐ Don't know

5. Did you have to take time off from your job – even if only an hour – <u>to resolve</u> your post-filing issue?

- ☐ Yes
- ☐ No

Section B. Reviewing and Gathering Tax-Related Materials

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

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

Check all that apply.

- ☐ Federal income tax returns, including your 20XX 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, and 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:*

Section C. Interacting with the IRS and Using IRS Resources

The following question asks about interacting with IRS personnel and using IRS resources, such as IRS.gov and IRS forms and publications, while resolving your 20XX federal income tax return post-filing issue.

7. In what ways did you interact with the IRS or what IRS resources did you use while resolving your post-filing issue?

Check all that apply.

- ☐ Called the IRS
- ☐ Sent tax-related documents to the IRS
- ☐ Sent a letter to the IRS
- ☐ Met face-to-face with an IRS employee
- ☐ Searched IRS.gov
- ☐ Obtained IRS forms and publications
- ☐ Visited a local IRS office
- ☐ Other, *please specify:*

- ☐ Not applicable, my tax professional handled all my post-filing matters.

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Section D. Working with a Tax Professional

The following questions ask about working with a paid or volunteer tax professional to resolve your 20XX federal income tax return post-filing issue.

8. Did you work with a tax professional to resolve your post-filing issue?

- ☐ Yes
- ☐ No → **GO TO Section E on page 9**

9. Did you work with the same tax professional who prepared your 20XX federal income tax return?

- ☐ Yes →**GO TO Question 12 on page 7**
- ☐ No
- ☐ I did not use a tax professional to prepare my 20XX federal income tax return →**GO TO Question 11**

10. Was the tax professional from the same firm/company that prepared your 20XX federal income tax return?

- ☐ Yes → **GO TO Question 12 on page 7**
- ☐ No

11. Which of the following describes how you chose this tax professional?

Check all that apply.

- ☐ Did research before selecting this tax professional
- ☐ Selected this tax professional in response to an advertisement
- ☐ Received a referral for this tax professional
- ☐ Used this tax professional before
- ☐ Other, *please specify:*

12. Which of the following describes why you used a tax professional to resolve your post-filing issue?

Check all that apply.

- ☐ Was unsure of how to proceed
- ☐ Use a tax professional for all tax matters
- ☐ Did not have time to resolve the issue on my own
- ☐ The issue seemed too complex to resolve on my own
- ☐ Thought a tax professional would obtain a quicker resolution
- ☐ Thought a tax professional would obtain a more favorable resolution
- ☐ Attempted to resolve the issue on my own, but later decided to seek professional tax assistance
- ☐ Other, *please specify:*

13. Which of the following did you do with or at the request of your tax professional?

Check all that apply.

- ☐ Discussed fees and payment schedule for the tax professional's service
- ☐ Discussed IRS notice and post-filing issue in detail with tax professional
- ☐ Discussed amending my 20XX federal income tax return
- ☐ Submitted IRS notice to tax professional
- ☐ Reviewed my 20XX federal income tax return with tax professional
- ☐ Gathered tax-related materials for tax professional
- ☐ Attended face-to-face meetings with tax professional
- ☐ Exchanged email or other correspondence with tax professional
- ☐ Had telephone calls with tax professional
- ☐ Other, *please specify:*

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14. Which of the following best describes your tax professional's fee for assisting you in resolving your post-filing issue?

Check all that apply.

- ☐ Flat fee
- ☐ Hourly rate
- ☐ Service was included with the preparation of my 20XX federal income tax return
- ☐ Free services *(Such as low income tax clinic or volunteer tax professional)*

Please specify:

- ☐ Other, *please specify:*

- ☐ Don't know

Section E. Time Spent Resolving Your Post-Filing Issue

The next questions focus on the time spent by you, family members, friends, or other unpaid volunteers on activities related to resolving your 20XX federal income tax return post-filing issue.

Please include time spent:

- *By you, family members, friends, or other unpaid volunteers actively working to resolve your post-filing issue*

Please do not include time spent:

- *Waiting on the IRS or your tax professional to respond to you*
- *Filing federal income tax returns not required to resolve your post-filing issue*
- *Filing any state income tax returns*
- *By a paid tax professional who may have helped you resolve your post-filing issue*

15. Of the total time you spent resolving your post-filing issue...

A. How much time did you spend reviewing and gathering tax-related materials?
Include time spent:

- *Reading IRS notices, instructions, or publications*
- *Reviewing your federal income tax returns*
- *Performing tax-related calculations*
- *Consulting with family members or friends*
- *Researching your post-filing issue to learn more about it*
- *Obtaining or recreating tax-related documentation*
- *Taking time off from your job to review and gather tax-related materials*
- *Copying, printing, or scanning tax-related documents*

___ : __ **Hours** **Minutes**

☐ No time spent

B. How much time did you spend interacting with the IRS and IRS resources?
Include time spent:

- *On the telephone or in face-to-face meetings with IRS personnel*
- *Visiting a local IRS office (include travel time)*
- *Taking time off from your job to interact with the IRS*
- *Writing and submitting a letter to the IRS*
- *Searching IRS.gov*
- *Obtaining IRS forms, instructions, or publications*
- *Completing and submitting IRS forms*
- *Making payments to the IRS*

___ : __ **Hours** **Minutes**

☐ No time spent

C. How much time did you spend working with a tax professional?
Include time spent:

- *Searching for and selecting your tax professional*
- *Discussing fees and payment with your tax professional*
- *Submitting tax-related documentation to your tax professional*
- *Completing any forms at the request of your tax professional*
- *In face-to-face meetings with your tax professional (include travel time)*
- *Taking time off from your job to work with your tax professional*
- *On the telephone or exchanging email with your tax professional*

___ : __ **Hours** **Minutes**

☐ No time spent

☐ Not applicable

Section F. Money Spent Resolving Your Post-Filing Issue

The next questions ask about the money you spent to resolve your 20XX federal income tax return post-filing issue.

Please include:

- *Money spent by you while actively working to resolve your post-filing issue*

Please do not include:

- *Any tax, penalties, and interest related to your post-filing issue*
- *Costs related to filing any federal or state income tax returns not required to resolve your 20XX post-filing issue*

16. Of the total money spent resolving your post-filing issue…

A. How much did you spend on tax professional fees to resolve your post-filing issue?
Include money paid:

- *To a tax professional, at any point, to assist you in resolving your post-filing issue*

$ ☐☐☐☐☐ . ☐☐
Dollars **Cents**

☐ No money spent

☐ Not applicable

B. How much did you spend on postage or other related costs to resolve your post-filing issue?
Include money paid other than tax, penalties, and interest:

- *For postage, envelopes, and other mail-related costs*
- *For copying, faxing, or scanning of documents*
- *For travel and commuting related to resolving your post-filing issue*
- *For any other products and services necessary to resolve your post-filing issue*

$ ☐☐☐☐☐ . ☐☐
Dollars **Cents**

☐ No money spent

C. How much did you spend on IRS processing and user fees to resolve your post-filing issue?
Include money paid other than tax, penalties, and interest:

- *A fee to process a payment or set up a payment plan with the IRS*

$ ☐☐☐☐☐ . ☐☐
Dollars **Cents**

☐ No money spent

Section G. Your Experience Resolving Your Post-Filing Issue

17. When resolving your 20XX post-filing issue,how stressful was each of the following?

	Not at all stressful	A little stressful	Somewhat stressful	Very stressful	Did not do
A. Figuring out what to do next	☐	☐	☐	☐	☐
B. Figuring out what would happen if you didn't respond	☐	☐	☐	☐	☐
C. Trying to understand IRS notices	☐	☐	☐	☐	☐
D. Calling the IRS	☐	☐	☐	☐	☐
E. Responding to the IRS in writing	☐	☐	☐	☐	☐
F. Finding the tax information you need to resolve your post-filing issue	☐	☐	☐	☐	☐
G. Finding out about payment options	☐	☐	☐	☐	☐

When resolving your Tax Year 20XX federal income tax post-filing issue, how stressful was the following?

	Not at all stressful	A little stressful	Somewhat stressful	Very stressful
H. Overall experience resolving this post-filing issue	☐	☐	☐	☐

18. If there had been other ways to provide information to the IRS or find out about the status of your 20XX post-filing issue, which method(s) would you have used?

Check all that apply.

☐ Email

☐ Secure online taxpayer account

☐ Text messaging

☐ Other, *please specify:*

Thank you for completing our survey.

Privacy and Paperwork Reduction Act Notice for Taxpayer 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.

Web Survey Instructions

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

1 Go to the website.

To take the survey online, please go to: **www.TCB-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 1-855-882-5181 or send an email to TCB-A@westat.com.

Instrucciones para contestar la encuesta por Internet

Si prefiere contestar la encuesta por Internet, puede hacerlo siguiendo las instrucciones a continuación. Las respuestas en Internet se procesan más rápido y ayudarán a asegurar que usted no reciba más comunicados.

1 Vaya a la página de Internet.

Para contestar la encuesta en Internet, vaya a la página de Internet: **www.TCB-A.org**

2 Ingrese a la encuesta (Login).

Para ingresar a la encuesta, necesitará el siguiente nombre de usuario y contraseña:

Nombre de usuario: [UID]
Contraseña: [PWD]

¿Dificultades?
Si tiene alguna dificultad técnica, incluyendo problemas con la página de Internet, puede llamar al 1-855-882-5181 o enviar un correo electrónico a TCB-A@westat.com.

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