



Information Return Burden Survey

For Sample Use Only

Your experience matters to us.

IRBS

Information Return Burden Survey

Frequently Asked Questions

What is the Information Return Burden Survey?

This survey is about the time and money your organization spent on issuing Tax Year 2017 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>>.

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

Who should complete this survey?

The individual(s) most responsible for performing or supervising the issuance of the form(s) listed above should complete this survey. Please feel free to consult with others to complete the survey.

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 service provider or contractor?

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

How was my organization selected for this survey?

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.

How will my answers be used?

Please be assured that 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.

Why should I participate?

While participation is voluntary, the information about your organization's information return compliance experience will help the IRS reduce taxpayer burden. We encourage you to take a few minutes of your time to participate. By doing so, you will make sure organizations like yours are represented. You will also have the opportunity to help IRS identify the most burdensome tasks associated with information returns filing compliance.

How long will this survey take?

This survey should take 15 to 20 minutes to complete including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

Who can I contact with questions?

If you have questions about the content of this survey, please call Kasia O'Connell at Westat by phone at 1-855-680-7141 or send an email to IRS-IRBSurvey@westat.com. If you would like to speak to someone at the IRS, please email Rizwan Javaid at Rizwan.U.Javaid@irs.gov. To read the official IRS announcement regarding this survey, please visit the following URL on the IRS website: <https://www.irs.gov/statistics/2017-information-return-burden-survey>.

Web Survey Instructions

If you would prefer to complete the 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.IRS-IRBSurvey.org

2. Log in.

You will need the following PIN to access the survey: **PIN: [PIN]**

Problems?

If you have any technical difficulties, including problems with the website, please call 1-855-680-7141 or send an email to IRS-IRBSurvey@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.

Persons Involved in Tax Year 2017 Information Return Issuing Activities

1. Think about the persons involved in issuing <<FORMS>> during Tax Year 2017.

For each row, mark all that apply.

	Owner	Employee(s)	External service provider or contractor	Other
A. <u>Who maintained the records needed for the Tax Year 2017 form(s) listed above?</u>	☐	☐	☐	☐
B. <u>Who prepared and filed the Tax Year 2017 form(s) listed above?</u>	☒	☐	☐	☐
C. <u>Who completed corrections to the Tax Year 2017 form(s) listed above?</u>	☐	☐	☐	☐



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Fees Paid to an External Service Provider or Contractor for Tax Year 2017 Information Return-Related Services

2. For which of the following services did your organization pay an external service provider or contractor?

Mark all that apply.

- ☐ a. General Tax Year 2017 recordkeeping, including collecting, organizing, tracking, and/or creating necessary records and long-term storage and documentation
- ☐ b. Preparing Tax Year 2017 information returns
- ☐ c. Providing Tax Year 2017 information returns to taxpayers
- ☐ d. Preparing and providing revised Tax Year 2017 information returns prior to submission to IRS
- ☐ e. Submitting Tax Year 2017 information returns to IRS
- ☐ f. Preparing and submitting corrected Tax Year 2017 information returns to IRS
- ☐ g. Other Tax Year 2017 information return activities, *please describe*:

☐ h. Did not use an external service provider or contractor → **Skip to Question 3**

2A. How much money did your organization pay external service providers or contractors for the activities you marked in Question 2?

\$

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DollarsCents

2B. Think about the Tax Year 2017 <<FORMS>>. Of the amount you answered for Question 2A, how much money was spent on these forms only?

\$

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DollarsCents

For Sample

3. How much time did your organization spend on each of the following activities related to your Tax Year 2017 <<FORMS>>?

Do not include any external service providers or contractors.

TAX YEAR 2017 ACTIVITY FOR <<FORMS>>	TIME YOUR ORGANIZATION SPENT ON LISTED ACTIVITY
A. Recordkeeping <i>Include time spent on activities such as:</i> • Creating, tracking, collecting, and organizing records • Making special effort to obtain records • Long-term storage and documentation	Hours Minutes
☐ No time spent	
B. Reviewing, selecting, or learning to use off-the-shelf software	Hours Minutes
☐ No time spent	
C. Creating, maintaining, or updating customized or proprietary tax preparation software that has been developed specifically for your organization	Hours Minutes
☐ No time spent	
D. Preparing Tax Year 2017 information returns	Hours Minutes
☐ No time spent	
E. Providing Tax Year 2017 information returns to taxpayers <i>Include time spent on activities such as:</i> • Printing and mailing • Supporting opt-in electronic access	Hours Minutes
☐ No time spent	
F. Preparing and providing amended Tax Year 2017 information returns prior to submission to IRS <i>Include time spent on activities such as:</i> • Addressing recipient issues • Requesting and tracking down missing or erroneous data • Researching and sending information to an external service provider or contractor • Issuing amended documents to recipients	Hours Minutes
☐ No time spent	
G. Submitting Tax Year 2017 information returns to IRS <i>Include time spent on activities such as:</i> • Electronic submission • Printing and mailing	Hour Minutes
☐ No time spent	



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3. (Continued from previous page.) How much time did your organization spend on each of the following activities related to your Tax Year 2017 <<FORMS>>?

TAX YEAR 2017 ACTIVITY FOR <<FORMS>>

**TIME YOUR ORGANIZATION
SPENT ON LISTED
ACTIVITY**

H. Preparing and providing corrected Tax Year 2017 information returns, after submitting the documents to IRS

Include time spent on activities such as:

- Addressing recipient issues
- Requesting and tracking down missing or erroneous data
- Researching and sending information to external service providers or contractors
- Issuing amended documents to recipients
- Submitting corrected documents to IRS

					:		
Hours						Minutes	

☐ No time spent

I. Other Tax Year 2017 information return activities, please describe:

					:		
Hours						Minutes	

☐ No time spent

4. How many total hours did your organization spend issuing ALL Tax Year 2017 information returns, not just the specific ones we just asked you about?

						:		
Hours							Minutes	

☐ No time spent

5. Think only about the staff in your organization who are responsible for information return issuing activities.

What is their average hourly pay rate?
Please provide your best estimate.

\$				.			/Hour
	Dollars				Cents		

☐ Not Applicable:
An external service provider or contractor manages all our organization's information return issuing activities.

6. Think about your organization's internal, non-labor costs for all Tax Year 2017 information return pre-filing and filing activities, such as paper, postage, equipment, and software.

6A. How much money was spent on purchasing, creating, or updating tax-specific software (either off-the-shelf or customized) for Tax Year 2017 information return activities?

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Dollars Cents

☐ Not Applicable

6B. How much money was spent on paper, postage, and equipment for Tax Year 2017 information return activities?

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Dollars Cents

☐ Not Applicable

7. Think about your organization's total time and cost for responding to IRS notices, addressing penalties, or resolving any other information return issues in Calendar Year 2017 for prior tax years.

7A. How much time did your organization spend on these activities?

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Hours Minutes

☐ No time spent

7B. How much money was spent by your organization or paid to external service providers on these activities (labor or non-labor costs)?

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Dollars Cents

Do not include fees or penalties paid to IRS.

☐ Not Applicable



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8. 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?

9. 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?

Thank you for completing our survey.

Form	Title	Description
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Glossary		
	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.
	External Service Provider or Contractor	A professional organization engaged by an employer to provide services in the name of the employer. An example of an external service provider or contractor is a payroll service engaged by an employer to print its Forms W-2.

Dictionary of Forms		
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 not refunded backup withholding.
1099-K	Merchant Card and External Service 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 Benefit	Form 1099-LTC is used by insurance companies, governmental units, and viatical settlement providers to report payment of any long-term care benefit, 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 not refunded 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.

Privacy and Paperwork Reduction Act Notice for Information Return Burden 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 15-20 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 Special Services Section, SE:W:CAR:MP:T:M:S, Room 6129, 1111 Constitution Ave, NW, Washington, DC 20224.