

[Burdens]

[Crudely Crafted Burdens of Law, Belief and Practice]



The Truth is... it's not hard to believe or separate crudely crafted burdens of belief and practice of THEIRS



- The Tax Policy Blog
- The Income Tax Code Spans More than 70,000 Pages

“The Income Tax Code Spans More than 70,000 Pages”

<http://taxfoundation.org/blog/income-tax-code-spans-more-70000-pages>



About Taxpayer Burden Reduction

What is Taxpayer Burden?

Taxpayer Burden is defined as the time and money taxpayers spend to comply with their federal tax obligations. An example could be the average time and expense required to complete and file a tax form.

Can the Public Submit Ideas for Reducing Taxpayers Burden?

Yes. [Form 13285A](#), Reducing Tax Burden on America's Taxpayers, may be used to submit ideas to the IRS. Keep in mind that ideas for reducing taxpayer burden should affect a significant number of taxpayers.

For individual taxpayer issues (e.g., receipt of a notice, account problem or question) please call the [IRS Telephone Assistance Line](#) or use the contact information found on your notice.

How will IRS Select Burden Reduction Initiatives?

Burden reduction initiatives will be evaluated and prioritized by:

- Determining the number of taxpayers impacted;
- Quantifying the total time and out-of-pocket savings for taxpayers;
- Evaluating any adverse effect on IRS voluntary compliance efforts;
- Assessing the feasibility of the initiative, given IRS resource limitations; and
- Tying the initiative into IRS objectives.

Not all burden reduction proposals can be implemented. For example, IRS doesn't have the ability to change existing tax laws. Proposals involving legislative changes should be submitted directly to congressional representatives.

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<https://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/About-Taxpayer-Burden-Reduction>



Taxpayer Burden Reduction (TBR)

[About Taxpayer Burden Reduction](#)

The mission of TBR is to achieve a significant reduction in unnecessary burden for all taxpayers.

Here are a few examples of how we are reducing taxpayer burden. Find out more about these new initiatives at the links below.

- **[Form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501\(c\)\(3\) of the Internal Revenue Code](#)**
[Form 1023-EZ](#) (PDF) is a streamlined version of Form 1023 that allows applications requesting exempt status to be processed faster (providing a response in less than 90 days) reducing the time it takes for IRS to approve exempt status.
- **[Applications for Enrollment – Joint Board for the Enrollment of Actuaries](#)**
Forms [5434](#) (PDF) and [5434-A](#) (PDF) applications for the Joint Board for the Enrollment of Actuaries have been revised from hard copy to electronic fillable forms. This change allows applicants to apply and pay electronically. These forms can now be submitted along with payment via debit and credit card on the pay.gov platform.
- **[Streamlined Offshore Filing Compliance Procedure](#)**
The streamlined offshore program provides taxpayers an avenue to report their unreported offshore income/assets in a more streamlined approach from the IRS' Offshore Voluntary Disclosure Program (OVDP). These procedures, available for certain qualifying taxpayers, provide a streamlined procedure for filing amended or delinquent returns and terms for resolving their tax and penalty obligations.
- **[Simplified Method for Reporting Certain Stock Sales](#)**
Simplified method will save paperwork burden by allowing certain investors to forgo the requirement of reporting details of their stock sales. Starting with tax year 2013, an investor who receives a Form 1099-B from their broker, with the correct basis and other key details of the sale or exchange, can generally combine certain transactions and report the totals on [Schedule D](#), and skip reporting the transaction on [Form 8949](#) (PDF)
- **[Simplified Option for Claiming Home Office Deduction](#)**
Many home-based business owners and some home-based workers will find the new option much easier to compute and take the deduction.
- **[Streamlined Criteria for Installment Agreements](#)**
We combined two forms and ask for less information on the resulting new form, making it easier for taxpayers to request an installment agreement.
- **[Income Verification and Express Services Electronic Signature](#)**
This e-signature process is used to provide account transcripts to verify income for consumer loans and various entitlement programs. It allows Income Verification Express Service (IVES) participants the option for taxpayers (borrowers) to electronically sign Form 4506-T, Request for Transcript of Tax Return, or Form 4506T-EZ, Short Form Request for Individual Tax Return Transcript. The establishment of the ability to use electronic signatures will provide lending institutions the opportunity to fully automate the loan process instead of requiring a signed, printed form.
- **[Offer in Compromise Pre-Qualifier Tool](#)**
This tool allows taxpayers to determine if they are a viable Offer candidate and what an acceptable offer amount might be before making the effort to prepare and submit an Offer in Compromise. If you choose to submit an Offer in Compromise, our video [Completing Form 656, Offer in Compromise](#) provides tips on how to prepare your application and avoid common errors.

[Help the IRS Identify Meaningful Taxpayer Burden Reduction Opportunities](#)

Please share your idea for reducing burden using Form 13285A.

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<https://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Taxpayer-Burden-Reduction-TBR>



Help the IRS Identify Meaningful Taxpayer Burden Reduction Opportunities

Form 13285A Reducing Tax Burden on America's Taxpayers: General Instructions

The public can submit ideas for reducing taxpayer burden on [Form 13285A](#) (PDF), *Reducing Tax Burden on America's Taxpayers*. Ideas for reducing taxpayer burden should affect a significant number of taxpayers.

For individual taxpayer issues, (e.g., receipt of a notice, account problem or question) please call the IRS Telephone Assistance Line or use the contact information found on your notice.

NOTE: "[IRS Telephone Assistance Line](#)"

General Instructions for Form 13285A

Line 1 - Identify yourself as an individual, business owner, tax professional or other (please specify).

Line 2 - Describe the issue you feel is burdensome. It is imperative to be as specific as possible. Please provide enough information to scope the effect of your issue on the impacted population.

Line 3 - Indicate/describe the type of taxpayer that is affected by the issue you identified on Line 2. Example: This issue affects all trucking companies or all Schedule C filers.

Line 4 - Describe in detail your suggested solution or remedy of this issue.

Please mail the completed form to:

Internal Revenue Service
ATTN: Taxpayer Burden Reduction SE:S:TBR
5000 Ellin Road C2-470
Lanham, MD 20706-1336

OR

By E-mail at: *sbse.otpbr@irs.gov

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