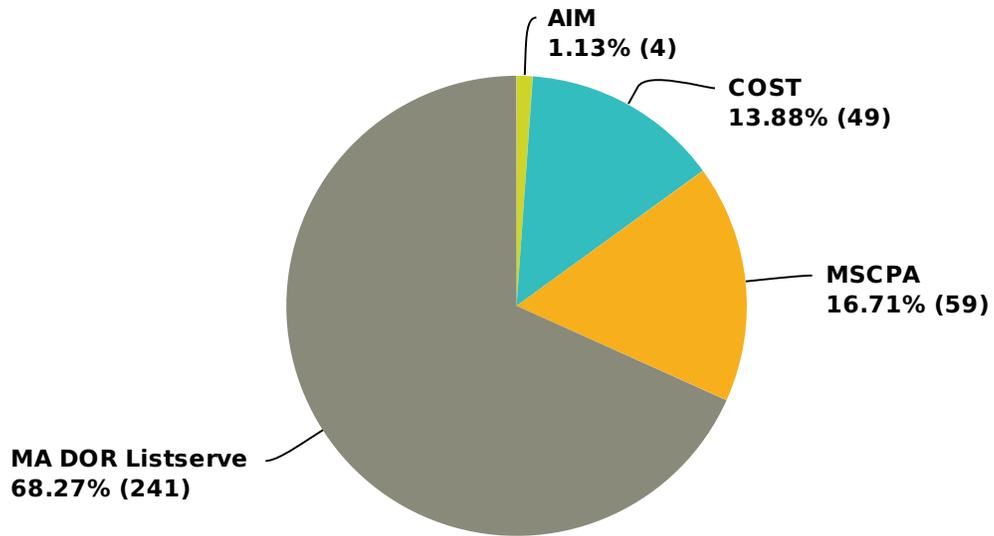


SURVEY RESULTS

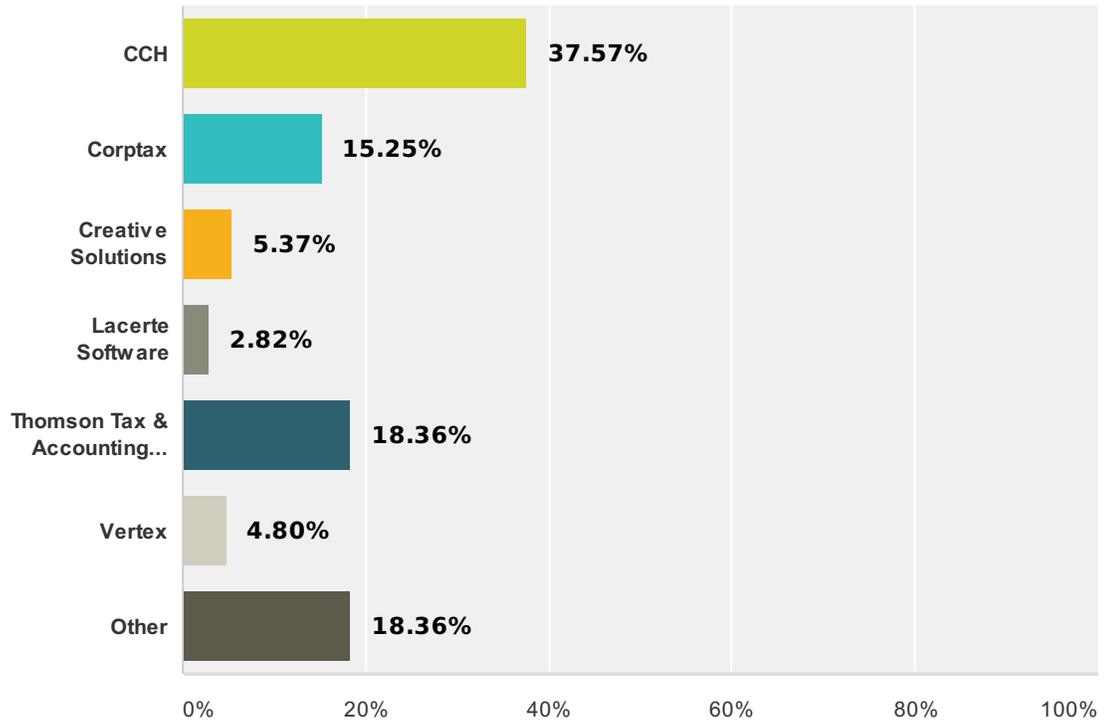
COMBINED REPORTING ON FORM 355U

Q1 Please indicate the organization that sent you the survey.



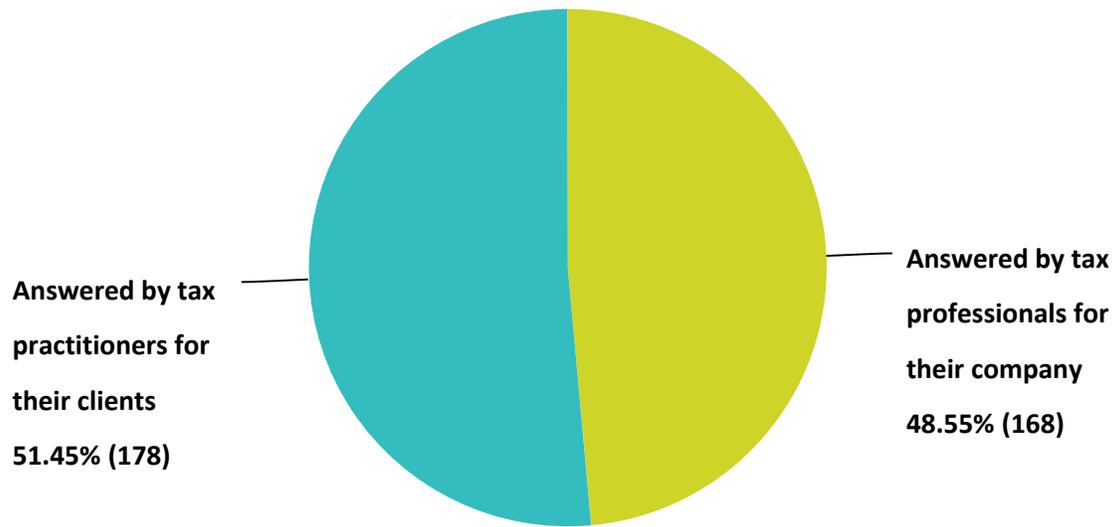
Q2 What software vendor do you use?

Answered: 354 Skipped: 11



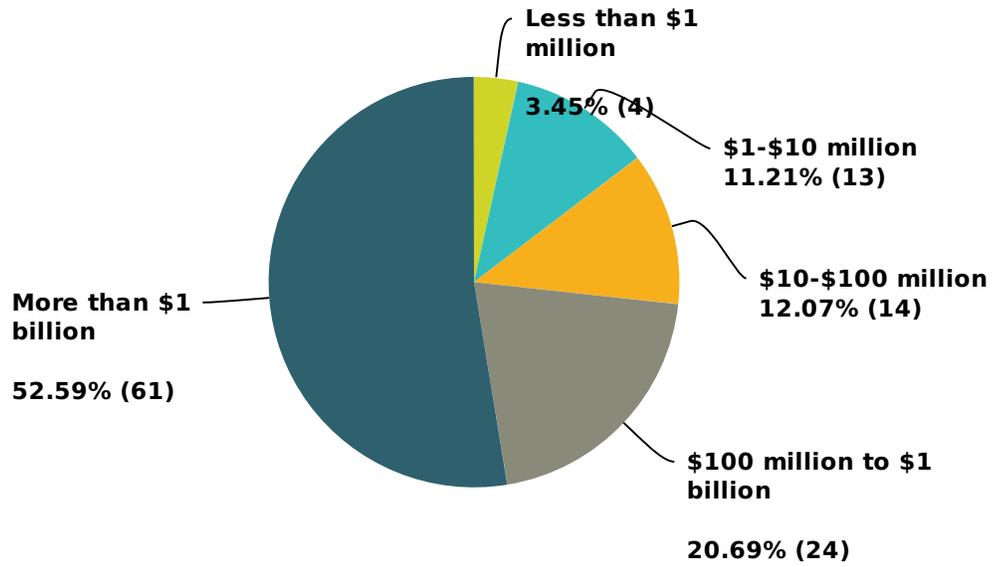
Q3 Please describe your role in preparing MA Form 355U filing.

Answered: 346 Skipped: 19



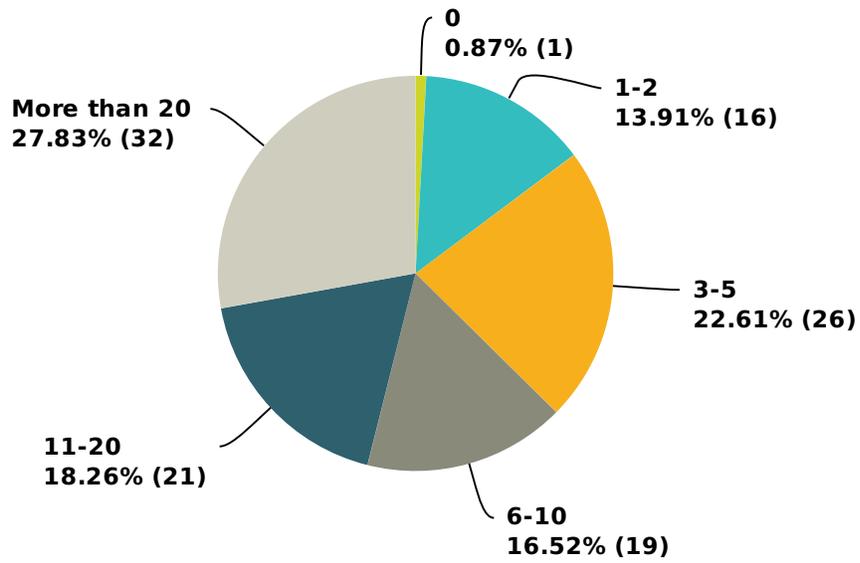
Q4 Total assets of MA combined group

Answered by tax professionals for their company



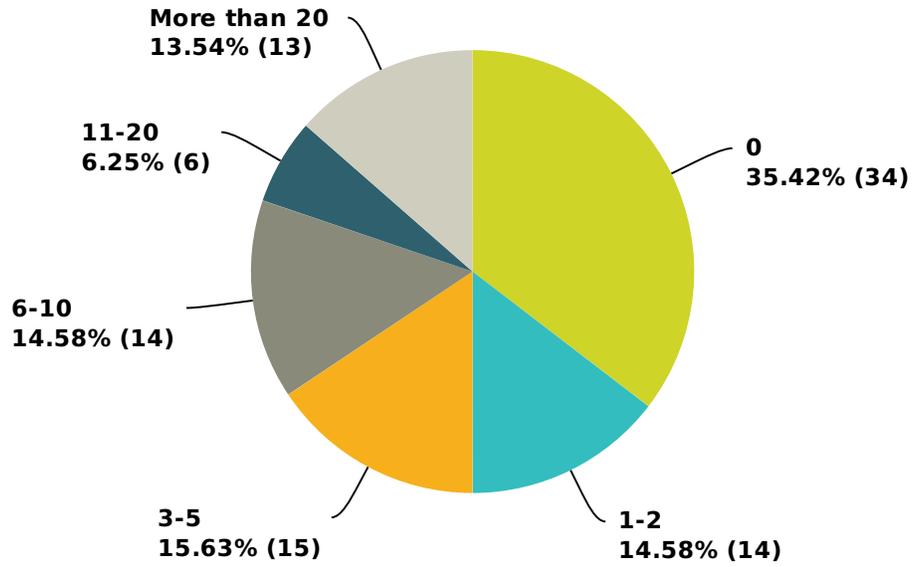
Q5 Number of taxable members in MA combined group

Answered by tax professionals for their company



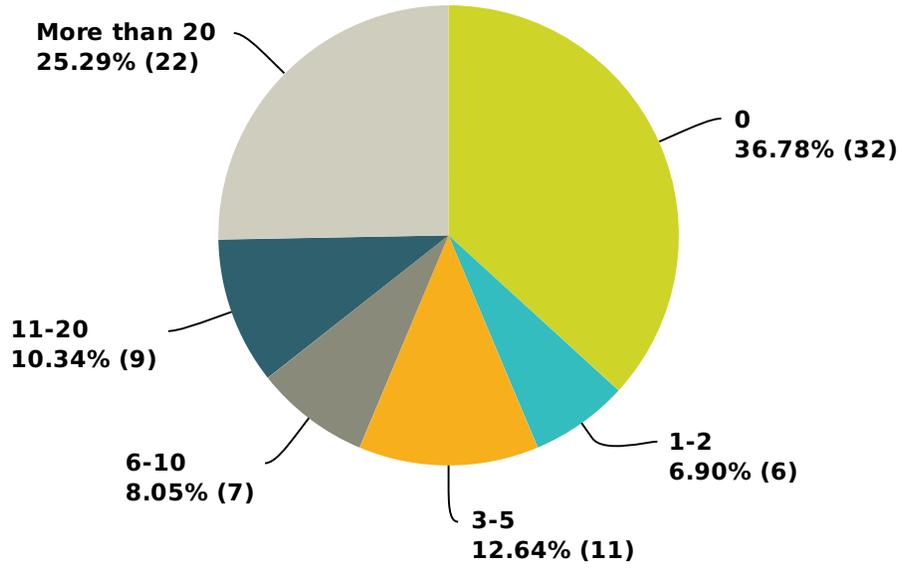
Q6 Number of DRE forms filed for MA combined group

Answered by tax professionals for their company



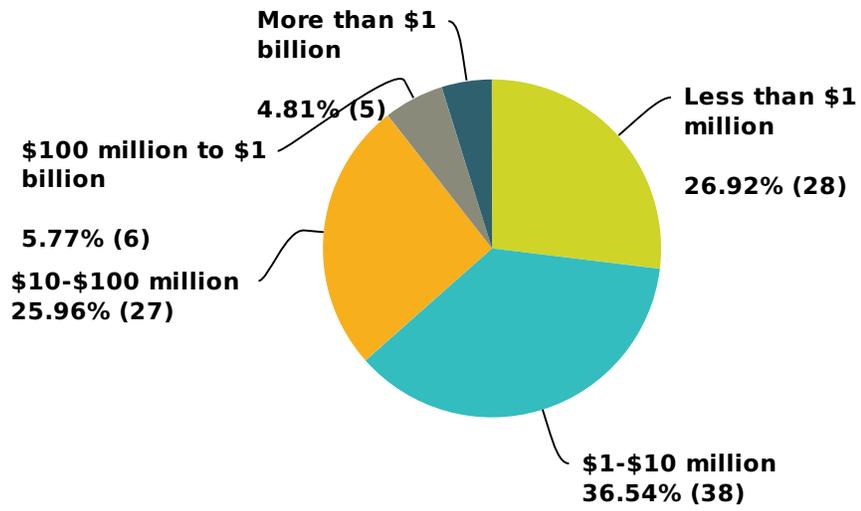
Q7 Number of FE forms filed for MA combined group

Answered by tax professionals for their company



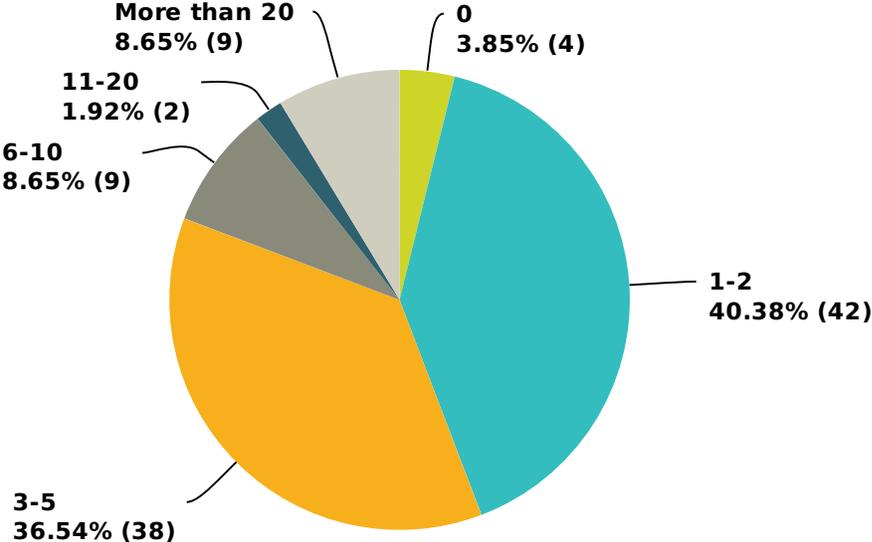
Q8 Average assets of your MA clients' combined groups

Answered by tax practitioners for their clients



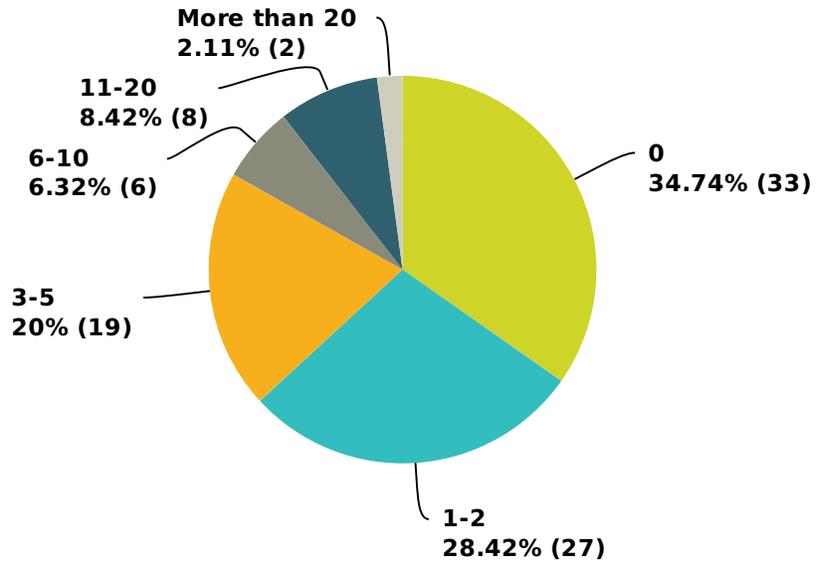
Q9 Average number of taxable members in your MA clients' combined groups

Answered by tax practitioners for their clients



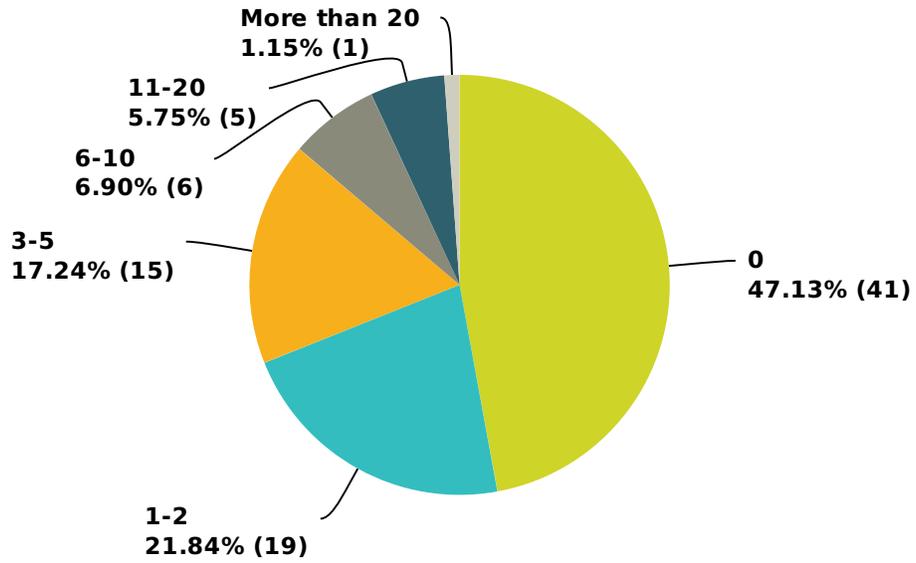
Q10 Average number of DRE forms filed for your MA clients' combined groups

Answered by tax practitioners for their clients



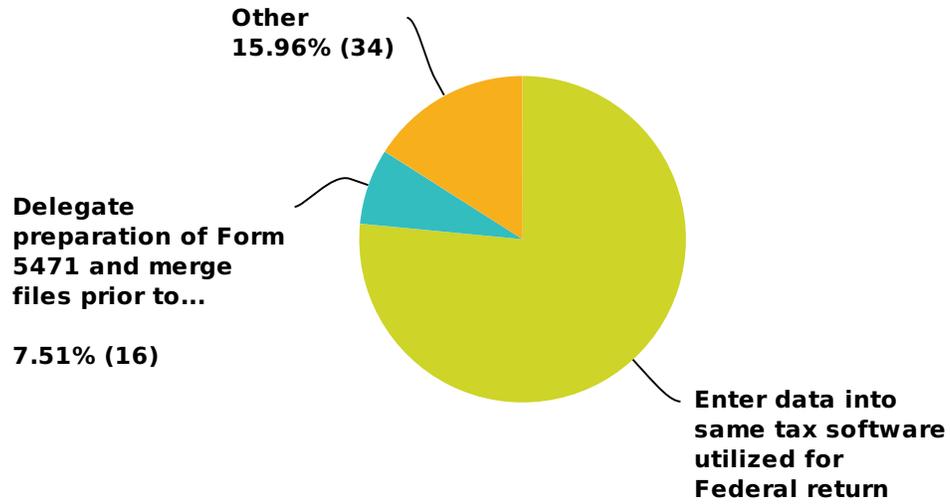
Q11 Average number of FE forms filed for your MA clients' combined groups

Answered by tax practitioners for their clients



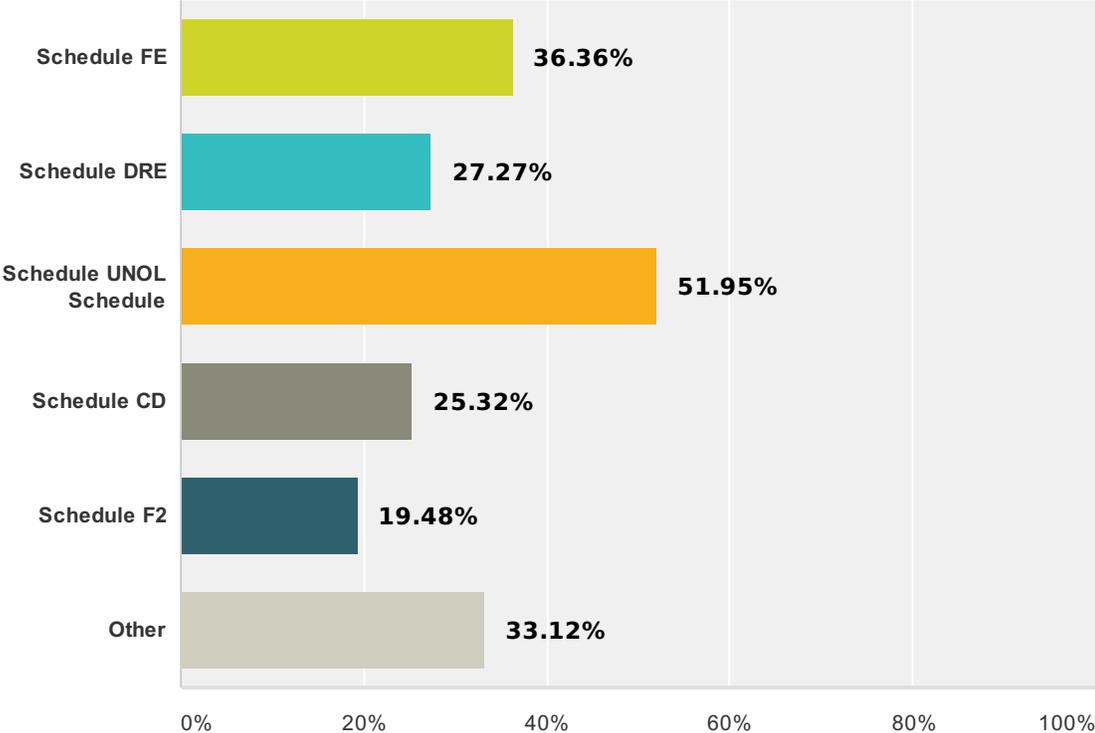
Q12 How do you prepare Federal Form 5471?

Answered: 213 Skipped: 152



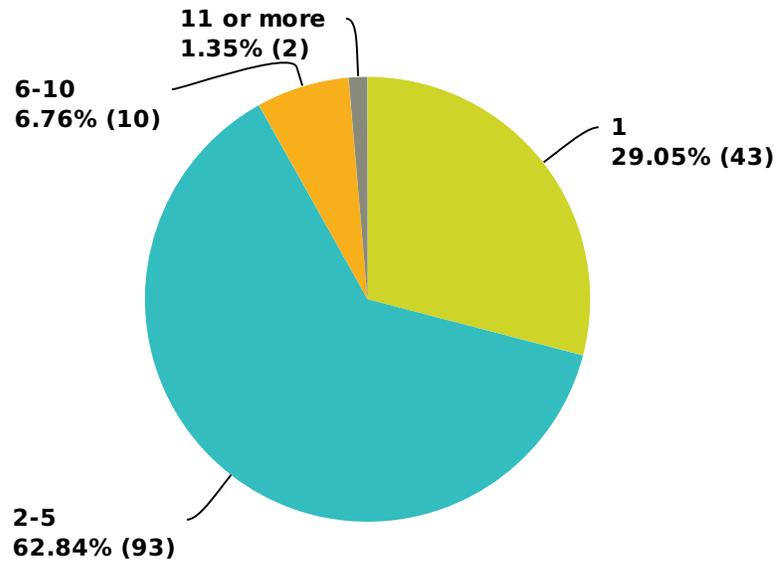
Q13 Please indicate forms, if any, that caused problems in your filing process.

Answered: 154 Skipped: 211



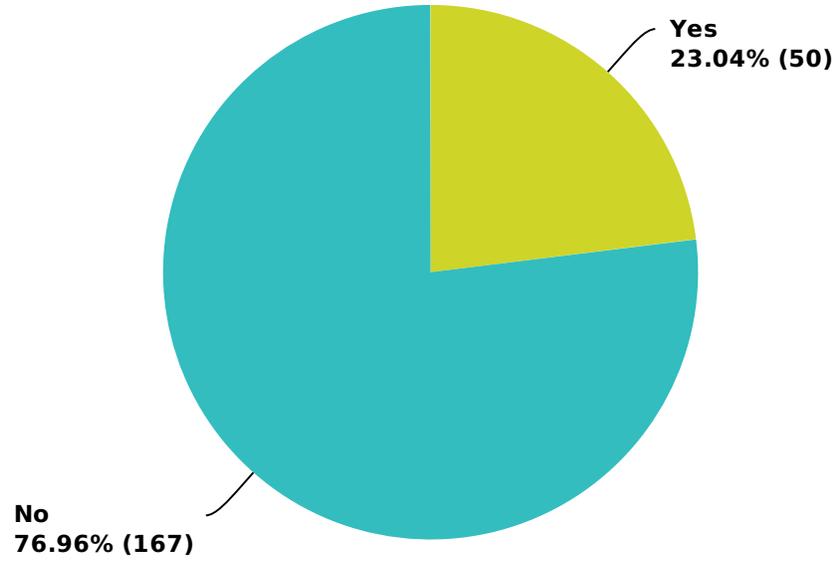
Q14 Approximately how many filing attempts were made through your software vendor prior to your return being accepted?

Answered: 148 Skipped: 217



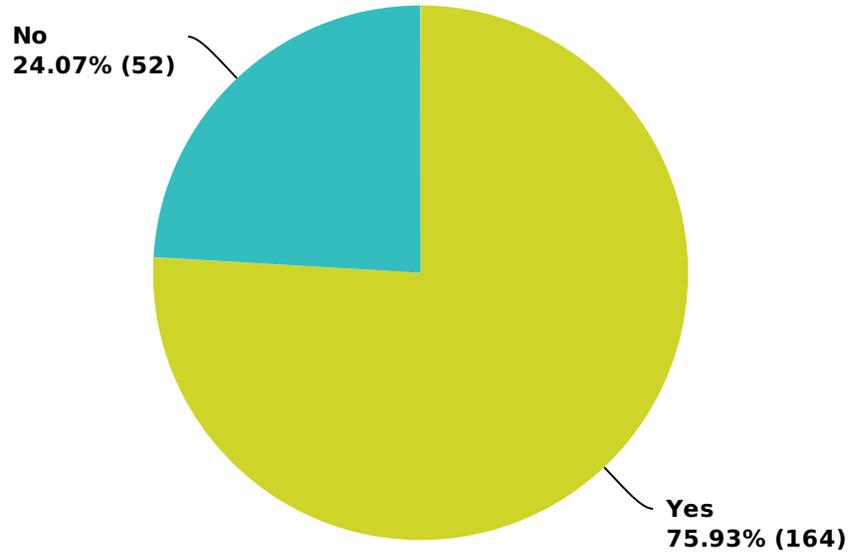
Q15 Did you have any issues transmitting Form 355U to MA DOR after vendor error codes were cleared?

Answered: 217 Skipped: 148



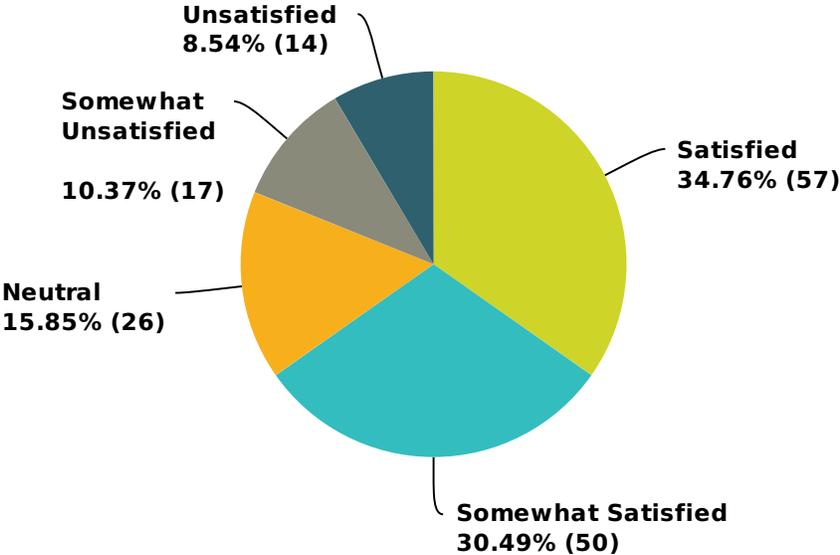
Q16 Did you call the software vendor's customer support for assistance at any time while completing the Form 355U filing?

Answered: 216 Skipped: 149



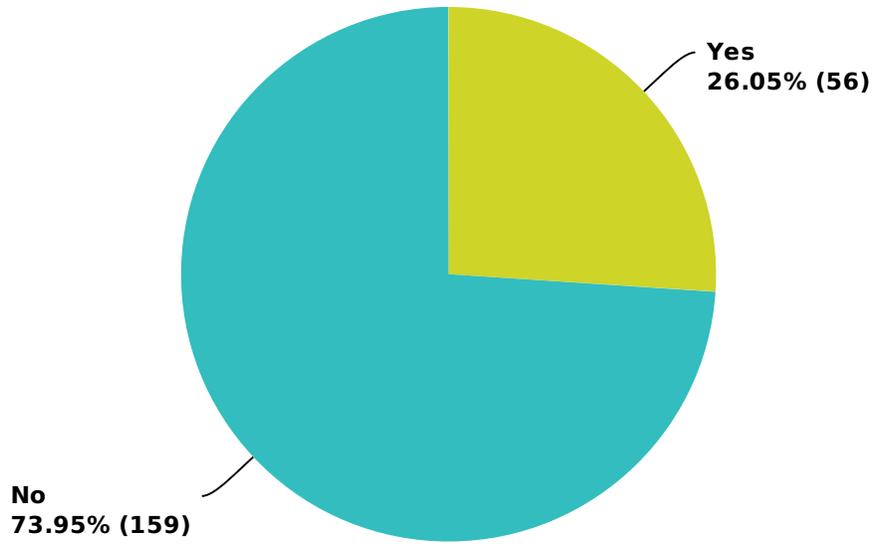
Q17 How satisfied were you with the response from your vendor's customer support?

Answered: 164 Skipped: 201



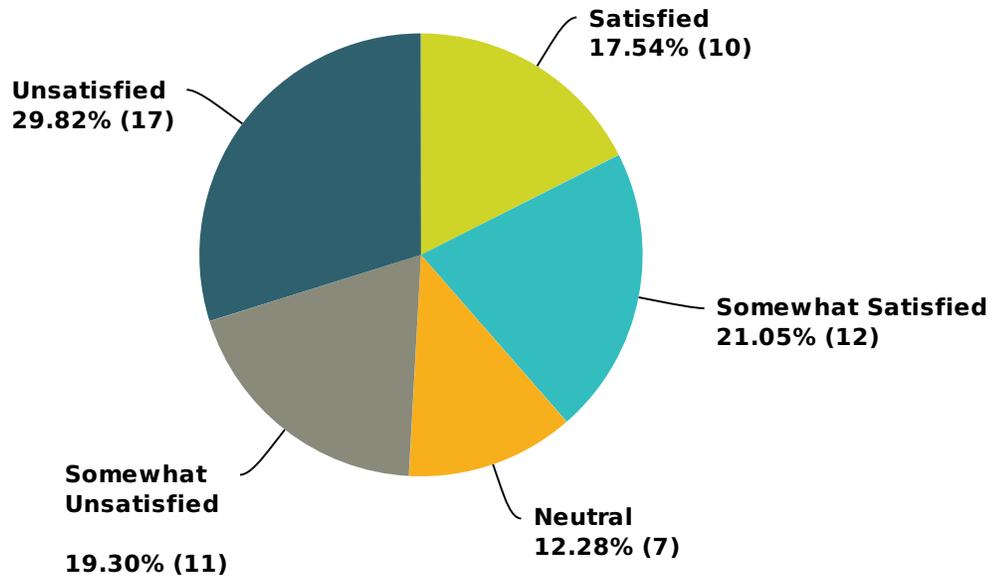
Q18 Did you call MA DOR Customer Service for assistance at any time while completing the Form 355U filing?

Answered: 215 Skipped: 150



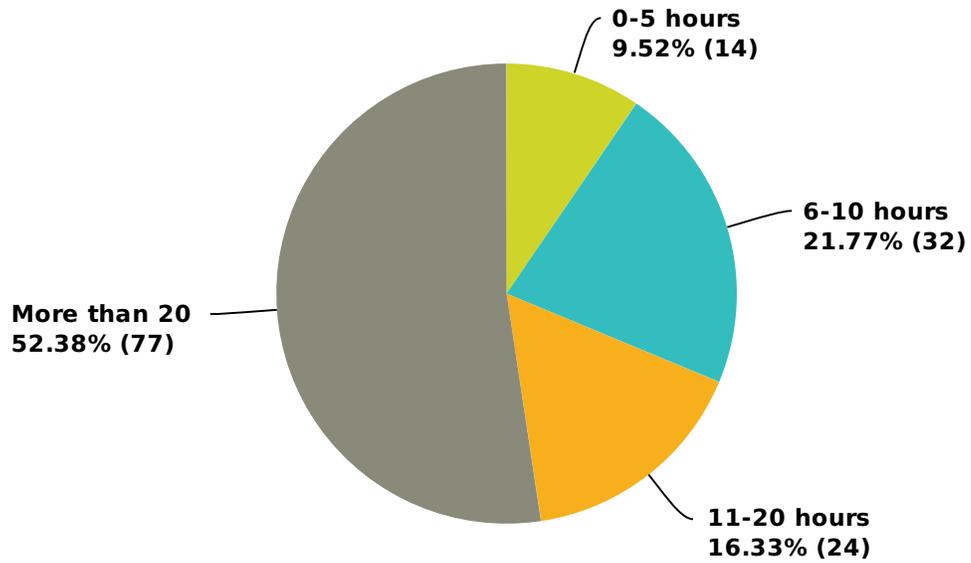
Q19 How satisfied were you with the response from MA DOR Customer Service?

Answered: 57 Skipped: 308



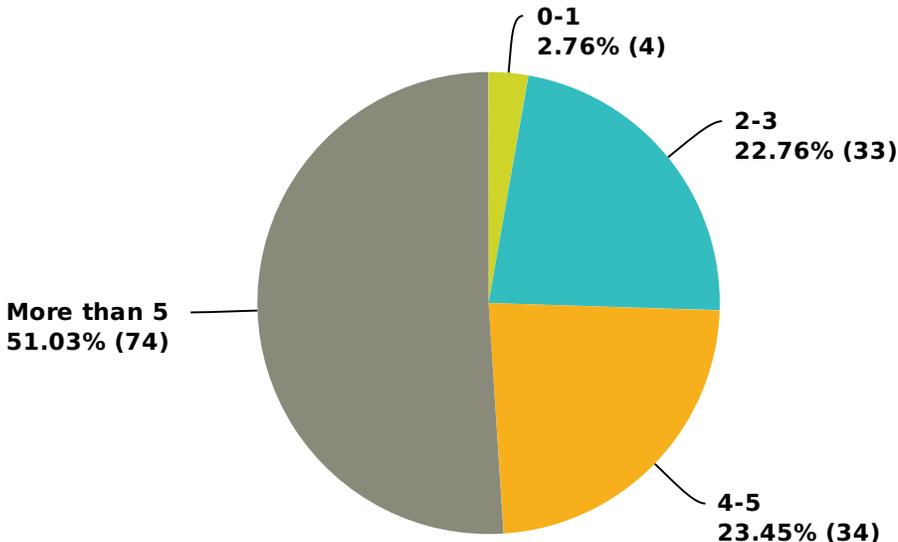
**Q20 Approximate number of hours
dedicated exclusively to recordkeeping
and data gathering required to complete
the MA combined filing**

Answered: 147 Skipped: 218



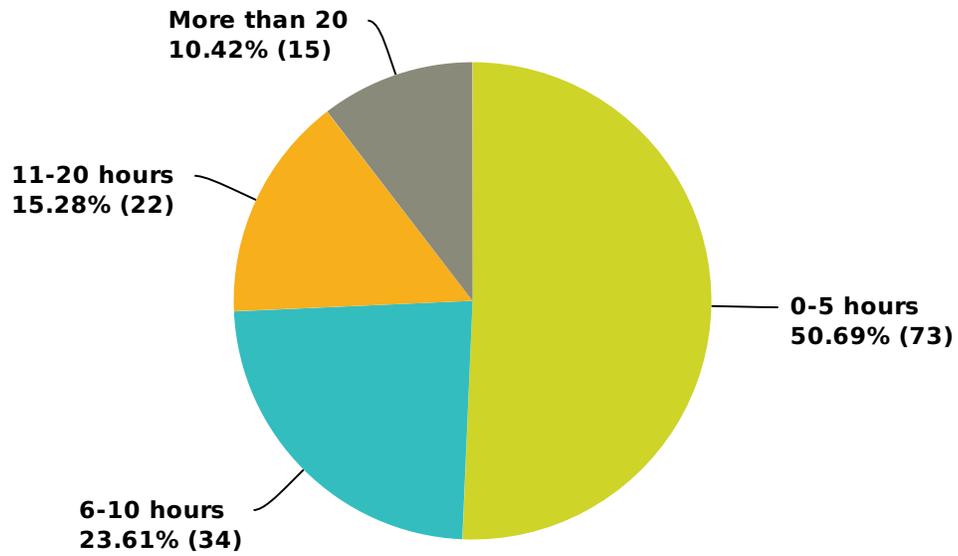
**Q21 Approximate number of hours
dedicated exclusively to reviewing and
understanding the 2011 MA combined
reporting requirements and forms**

Answered: 145 Skipped: 220



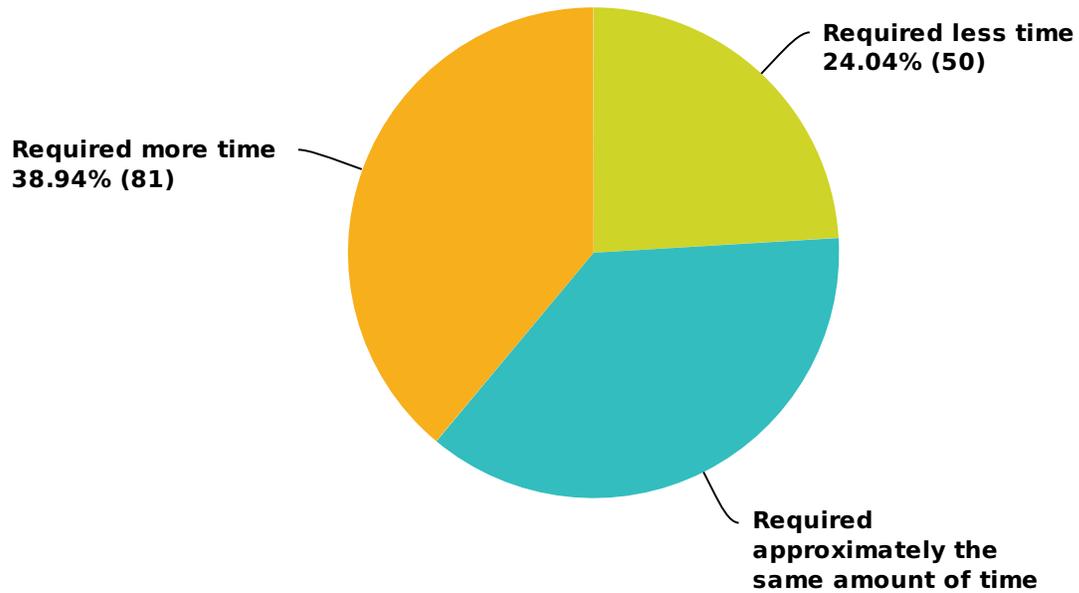
**Q22 Approximate number of hours
dedicated to clearing errors and submitting
the 2011 MA combined reporting**

Answered: 144 Skipped: 221



Q23 Compared to 2010 - including time spent on separate non-income measure returns that were absorbed into Form 355U in 2011 - the 2011 MA combined reporting filing:

Answered: 208 Skipped: 157



Q24 How much more time was spent on 2011 filing than 2010 filing?

Answered: 103 Skipped: 262

