



Press Release

Tax Day 2019: Did the TCJA Increase Compliance Costs?

ANDREW EVANS | APRIL 11, 2019

While the full impact of the Tax Cuts and Jobs Act (TCJA) on the tax-compliance burden is not yet clear, in advance of April 15th, AAF research indicates that this year's burden continues the overall trend of rising costs. It finds the total projected cost of Internal Revenue Service paperwork this year is \$197.3 billion, a small increase over last year's total.

Similarly, the number of individual forms increased by 13 percent, AAF's Dan Bosch and Gordon Gray find, the second straight year of a double-digit increase. Given the TCJA imposed substantial new tax regimes, particularly with respect to multinational firms, this development is hardly surprising. The authors note, however, that the IRS has yet to revise all of its forms in the wake of tax reform.

The authors also find that not all metrics for the burden of compliance rose: Taxpayers this year spent an estimated 8 billion hours, or 52 hours per taxpayer, annually on tax paperwork — a slight decrease from last year.

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