



C. **Next let me get some basic information on** (NAME OF ORGANIZATION). **First, in total, how many people are paid employees of this organization?** (CHECK ANSWER BELOW.)

- None/Zero/No Paid Employees.....()1 ...125
- 1-4 Paid Employees.....()2
- 5-9 Paid Employees.....()3
- Or, 10 Or More Paid Employees.....()4
- DO NOT ACCEPT REFUSED. PERSUASIVELY FORCE CHOICE.

D. **On average over the past 3 years, what would you say were the average annual GROSS receipts of** (NAME OF ORGANIZATION) **- were they...**(READ CHOICES & CHECK ONE.)

- Less Than \$1,000.....()1 ...126
- \$1,000 To \$9,999.....()2
- \$10,000 To \$25,000.....()3
- Or, Over \$25,000 (ASK Q. E NEXT).....()4
- DO NOT ACCEPT REFUSED. PERSUASIVELY FORCE CHOICE.

IF RESPONSE POINTS #1, #2 or #3 TO Q. D, THEN THE ORGANIZATION IS QUALIFIED TO FILE FORM 990-N AND YOU WANT TO COMPLETE A SURVEY WITH THIS ORGANIZATION.

HOWEVER, IF RESPONSE POINT #4 IS SELECTED IN Q. D, THEN THIS ORGANIZATION IS NOT QUALIFIED TO FILE FORM 990-N. ASK Q. E NEXT (FOR INFORMATIONAL PURPOSES ONLY) THEN THANK AND TERM, WITH THE RESPONSE #4 KEPT TO COUNT THE NUMBER OF NON-QUALIFYING ORGANIZATIONS.

IF "OVER \$25,000" (IN Q. "D"), ASK Q. E NEXT, THEN TERMINATE THE SURVEY. OTHERWISE SKIP TO THE NEXT PAGE

E. **Does your organization file a Federal Form 990 or 990EZ Tax Return - that is, the Return of Organizations Exempt from Income Tax?** (READ CHOICES & CHECK ONE.)

NOTE TO TEGE: THIS QUESTION IS BEING ASKED FOR INFORMATIONAL PURPOSES ONLY OF THOSE WHO DO NOT QUALIFY FOR 990-N. THE SURVEY WILL BE TERMINATED AFTER THIS QUESTION.

- Yes (TERMINATE).....()1 ...126
- No (TERMINATE).....()2
- (DO NOT OFFER AS A CHOICE, BUT CHECK IF:) Don't Know (TERMINATE)()3

AFTER ASKING Q. E, OF RESPONDENTS WHO ANSWERED "OVER \$25,000", THANK AND TERM, WITH THE ANSWER TO Q. E KEPT TO COUNT THE NUMBER OF NON-QUALIFYING ORGANIZATIONS WHO FILE/DON'T FILE FORM 990/990EZ.

NOTE TO RUSSELL STAFF ABOUT THE LEVELS OF INFORMATION NEEDED FROM THIS SURVEY. WE WANT TO COMPLETE 1,000 SURVEYS WITH 990-N QUALIFIED ORGANIZATIONS (ORGS THAT ARE STILL OFFICIALLY ACTIVE AND WITH RECEIPTS OF \$25,000 OR LESS). HOWEVER, WE ALSO WANT TO REPORT LARGER UNIVERSE INFORMATION, SPECIFICALLY:

1. OF ALL THE ORGANIZATIONS CONTACTED/CALLED, WHAT % WERE STILL IN EXISTENCE? WE'LL GET THIS FROM (A) DISPOSITION OF CALLS ON PAGE 1; (B) AND FROM QUESTION "A" ON PAGE 1.
2. OF ALL THE ORGANIZATIONS STILL IN EXISTENCE THROUGH QUESTION "A", WHAT % WERE QUALIFIED ON THE "\$25,000 OR LESS IN RECEIPTS" CRITERIA? WE'LL GET THIS FROM QUESTION "D" ABOVE.
3. OF ALL THE ORGANIZATIONS STILL IN EXISTENCE THROUGH QUESTION "A", BUT DID NOT QUALIFY TO FILE FORM 990-N ("OVER \$25,000 IN RECEIPTS" CRITERIA), WHAT PERCENT FILE A FORM 990/990EZ? WE'LL GET THIS FROM QUESTION "E" ABOVE.
4. OF ALL THE ORGANIZATIONS STILL IN EXISTENCE AND RECEIPT-QUALIFIED, WHAT % COMPLETED THE SURVEY? THOSE QUALIFIED BUT NOT COMPLETING THE SURVEY WILL NOT BE COUNTED AMONG OUR N=1000, BUT WILL BE COUNTED IN THE % "STILL IN EXISTENCE AND RECEIPT-QUALIFIED".

READ: Thank you for helping us with this survey. Let me emphasize that your responses to this survey are completely voluntary and that none of your specific answers will be shared with the IRS or anyone else outside of Russell Research.

The IRS is trying to improve a number of its filing products and services and your input on 2008 forms and returns, when analyzed in aggregate with that of other survey respondents, will help the IRS focus its efforts. Now, let me ask you a few questions about filing IRS forms and returns for (INSERT ORGANIZATION NAME).

ASK ALL:

1. First, are you aware that, starting in 2008, some small tax-exempt organizations will be required to electronically file a Form 990-N for tax periods beginning after December 31, 2006? (CHECK ANSWER.)

- Yes (ASK Q2)..... ()1 ...209
- No (SKIP TO Q3)..... ()2

IF "YES" ABOVE, ASK Q2. IF "NO", SKIP TO Q3.

2. How did you learn that some tax-exempt organizations may be required to file a Form 990-N in 2008? (THIS IS AN OPEN-ENDED QUESTION. CHECK IF ANSWER IS PRE-LISTED. OTHERWISE, ENTER RESPONSE VERBATIM IN THE SPACES PROVIDED.)

- Received A Letter From The IRS/TEGE/Commissioner..... ()1 ...210
- Someone Else Received A Letter From The IRS/TEGE/Commissioner & Gave It To Me. ()2
- Heard About It In The News..... ()3
- Read About It On irs.gov..... ()4
- Heard About It/Was Informed About It By An Organization For Non-Profits..... ()5
- Heard About It From Another Person At A Different Non-Profit Group..... ()6
- Read About It In The EO Update Electronic Newsletter..... ()7
- Heard About It For The First Time Here During This Survey..... ()8
- All Other Responses (ENTER VERBATIM RESPONSE BELOW) _____ ()x
- (DON'T READ, BUT CHECK IF...) Don't Recall/Refused..... ()y

ASK ALL:

3. Although you may have already mentioned it, have you or anyone else in your organization ever received a letter from the IRS alerting the organization that it may be required to file a Form 990-N in 2008? (CHECK ANSWER.)

- Yes (ASK Qs 4-5 NEXT)..... ()1 ...211
- No (SKIP TO Q6)..... ()2

4. What did you or the organization do after receiving this letter? (ENTER VERBATIM & PROBE.)

(PROBE FURTHER WITH:) **What else?**

TAB NOTE: EDIT ANY "YES" RESPONSES TO Q3 INTO PUNCHES 1 OR 2 OF THE "TOTAL SOURCES" TABLE FOR Q2.

READ: From answers to earlier questions, it is clear that your organization is still officially active and has average gross receipts of \$25,000 or less over a 3-year period - all of which makes the organization subject to filing an IRS Form 990-N in 2008. Let me read a brief description of Form 990-N.

Due to a mandate by Congress, beginning in 2008, small tax-exempt organizations such as yours (your client's) - which previously were not required to file IRS returns - will be required to file an annual electronic notice. It is called Form 990-N, Electronic Notice (or "e-Postcard") for Tax-Exempt Organizations Not Required To File Form 990 or 990-EZ. This filing requirement applies to the years beginning after December 31, 2006 - so if the organization was active and had average gross receipts of \$25,000 or less over the last 3 years, then it would have to file 990-N. In addition, any required organizations that do not file the notice for 3 consecutive years will lose their tax-exempt status.

5. Now that you know more about it, please tell me how likely your organization is to file an electronic Form 990-N in 2008? Would you say that the organization...(READ CHOICES & CHECK ONE ANSWER.)

- Definitely Will..... ()5
- Probably Will..... ()4
- Might/Might Not..... ()3
- Probably Will Not..... ()2
- Or, Definitely Will Not File A Form 990-N In 2008..... ()1

...213

6. Why do you say that? (ENTER VERBATIM & PROBE.)

(PROBE FURTHER WITH:) **What else?** _____

7. Please tell me about any concerns that you may have in regards to the need to file a Form 990-N for your organization. (ENTER VERBATIM & PROBE.)

(PROBE FURTHER WITH:) **Does anything else concern you about filing this form?** _____

8. **Following are some concerns that other exempt organizations have given us in regards to the need to file a Form 990-N. After I read each reason, please tell me if this is also a concern for you and your organization.** (READ LIST IN ROTATED ORDER & CHECK ALL THAT APPLY.)

- Your organization is a part of a group exemption and should not be required to file a 990-N()1 ...214
 - Your organization is the parent in a group exemption and is concerned that that it will have to contact all of its subsidiary organizations....()2
 - Your organization does not have a computer()3
 - Your organization does not have Internet or email access.....()4
 - Your organization is primarily made up of Veterans who don't feel they should be required to file a Form 990-N()5
 - Your organization is primarily elderly people who are not comfortable with computers and technology and don't feel they should be required to file a Form 990-N.....()6
 - You will be responsible for filing your organization's Form 990-N and you are not comfortable working on a computer.....()7
 - You may forget how to access the website where you need to fill out Form 990-N unless the IRS sends another letter.....()8
 - The letter stated that your organization hasn't previously filed IRS forms or returns, when in fact it has.....()9
- (SAVE UNTIL LAST & ENTER VERBATIM)
- Do you have any other concerns about electronically filing Form 990-N? _____()0
-
-
-

9. **If the IRS needed to get you information about electronic Form 990-N, how should it go about contacting you - would the best way be through...**(READ CHOICES & CHECK ANSWERS.)

- Telephone.....()1 ...215
- e-mail.....()2
- Regular Mail.....()3
- Through The IRS's Website - irs.gov.....()6
- Through Other Internet Websites (SPECIFY) _____()6
- Advertising.....()9
- News Articles.....()0 ...216
- Software Companies.....()1
- Other (SPECIFY) _____()2
- Don't Want To Receive Information About Electronic Form 990-N.....()3
- (DON'T READ...) Don't Know/Refused()y

10. **Have you ever had communications with the IRS related to electronic Form 990-N or any other exempt organization matters?** (CHECK ANSWER.)

- Yes.....()1 ...217
- No.....()2

11. **And have you ever attempted to contact the IRS yourself for information about electronic Form 990-N or other exempt organization matters?** (CHECK ANSWER.)

- Yes (ASK Q12).....()1 ...218
- No (SKIP TO Q13).....()2

IF "Yes" TO Q11, ASK Q12 NEXT.

12. **How did you attempt to contact the IRS?** (READ LIST & CHECK ALL THAT APPLY.)

- Telephone.....()1 ...219
- email.....()2
- Sent A Letter Via Regular Mail.....()3
- Visited An IRS Office.....()4

ASK ALL:

13. Do you ever access the irs.gov website for information about electronic Form 990-N or other exempt organization matters? (CHECK ANSWER.)

Yes (ASK Qs 14-16).....()1 ...220
No (SKIP TO Q17).....()2

IF "Yes" TO Q13, ASK Qs 14-16 NEXT.

14. Have you signed up to receive the exempt organization electronic newsletter, also known as the EO Update? (CHECK ANSWER.)

Yes.....()1 ...221
No.....()2

15. Why (have/haven't) you signed up to receive the exempt organization electronic newsletter, also known as the EO Update? (ENTER VERBATIM & PROBE.)

(PROBE FURTHER WITH:) Any other reasons? _____

16. What information would you like to see on the IRS.gov website that is not currently available? (ENTER VERBATIM & PROBE.)

(PROBE FURTHER WITH:) What else? _____

ASK ALL:

17. Are you aware of the online training course called stayexempt.org? (CHECK ANSWER.)

Yes.....()1 ...222
No.....()2

IF "Yes" TO Q. 17, ASK Q. 18 NEXT:

18. Have you used the online training course called stayexempt.org? (CHECK ANSWER.)

Yes.....()1 ...222
No.....()2

IF "Yes" TO Q. 18, ASK Q. 19 NEXT:

19. How useful did you find the online training course called stayexempt.org? (CHECK ANSWER.)

Very Useful.....()1 ...222
Somewhat Useful.....()2
Not Very Useful.....()3
Not At All Useful.....()4

ASK ALL:

20. As we near the end of the survey, let me ask this: do you or does your organization have a computer? (CHECK ANSWER.)

Yes.....()1 ...223
No.....()2

21. **And do you or does your organization have access to a computer with an Internet connection?** (CHECK ANSWER.)

Yes.....()1 ...224
No.....()2

22. **And do you or does your organization have access to email?** (CHECK ANSWER.)

Yes.....()1 ...225
No.....()2

23. **You mentioned that you and your organization do not have access to a computer. Are you aware that free computers are available in public places such as the library?** (CHECK ANSWER.)

Yes.....()1 ...226
No.....()2

IF "No" TO Q. 23, ASK Q. 24 NEXT:

24. **Now that you aware that free computers are available in public places such as the library, how likely will you be to use these computers in the future for the purpose of filing Form 990-N?** (CHECK ANSWER.)

Very Likely.....()1 ...222
Somewhat Likely.....()2
Not Very Likely.....()3
Not At All Likely.....()4

FOR ALL - CLOSING COMMENTS

That completes the survey. Again, we are required by law to report to you the OMB (Office Of Management and Budget) Control Number for this public information request. That number is 1545-1349. In addition, if you have any comments about the time estimate to complete the survey or ways to improve the survey, you may write to the IRS. Would you like the address? (IF YES, ADDRESS IS...) *Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.*