

## Initial Questions for IRS Feedback Survey

Thank you for volunteering to participate in our survey. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1432. The time estimated for participation is 8 minutes. If you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the, Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

### 1. What type of organization do you represent?

- A. Charitable
- B. Church or religious
- C. Educational
- D. Other—please list \_\_\_\_\_

### 2. What is your role in this organization?

- A. Officer (e.g., Director or Treasurer)
- B. Board Member
- C. Staff Member
- D. Independent Contractor
- E. Volunteer
- F. Other—please list \_\_\_\_\_

### 3. What other resources have you used to obtain information on 501(c)(3) organizations?

- A. Face-to-face training course
- B. IRS website
- C. Written publications
- D. Other—please list \_\_\_\_\_

### 4. How would you rate the training overall?

- A. Very Effective
- B. Effective
- C. Neither Effective Nor Ineffective
- D. Ineffective
- E. Very Ineffective

### 5. Which module have you just completed?

- A. Course 1: Introduction to 501 Tax Exemption
- B. Course 2: Unrelated Business Income
- C. Course 3: Employment-Related Tax Issues
- D. Course 4: Form 990

E. Course 5: Required Disclosures

[Module selection launches the appropriate table.]

**Course 1**

**Introduction to 501(c)(3) Tax Exemption**

In the table below, please indicate the effectiveness of Course 1: "Introduction to 501(c)(3) Tax Exemption."

How effective was this course in helping you to ...

**a. Identify the benefits of Section 501(c)(3) tax-exempt status?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**b. Understand the distinction between tax-exempt and nonprofit organizations?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**c. Identify the activities, other than Unrelated Business Income (UBI), that can jeopardize 501(c)(3) tax-exempt status, and how to avoid them?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**d. Identify the major categories of public charities?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**e. Understand the advanced ruling process?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**In the space below, please provide any additional information you believe would help improve this course.**

**Course 2**

**Unrelated Business Income**

In the table below, please indicate the effectiveness of Course 2: "Unrelated Business Income."

How effective was this course in helping you to ...

**a. Understand and apply the three parts of the UBI test?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**b. Identify the types of activities that commonly generate UBI?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**c. Identify the exceptions and modifications to UBI?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**d. Identify charitable gaming activities?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**e. Identify the form used to report UBI?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**In the space below, please provide any additional information you believe would help improve this course.**

**Course 3**  
**Employment-Related Tax Issues**

In the table below, please indicate the effectiveness of Course 3: "Employment-Related Tax Issues."

How effective was this course in helping you to ...

**a. Classify workers as employees or independent contractors?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**b. Determine which employment tax forms to use for employees?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**c. Determine which employment tax forms to use for independent contractors?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**In the space below, please provide any additional information you believe would help improve this course.**

**Course 4  
Form 990**

In the table below, please indicate the effectiveness of Course 4: "Form 990."

How effective was this course in helping you to ...

**a. Identify the records required to complete Form 990?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**b. Understand the general purpose of Form 990?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**c. Identify who must file Form 990?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**d. Understand what must be reported on major sections of Form 990?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**e. Learn how to avoid common errors?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**f. Understand the types of audits and the audit process?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**In the space below, please provide any additional information you believe would help improve this course.**

**Course 5  
Required Disclosures**

In the table below, please indicate the effectiveness of Course 5: "Required Disclosures."

How effective was this course in helping you to ...

**a. Identify the public inspection rules?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**b. Identify the substantiation rules for quid pro quo contributions?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**c. Identify the substantiation rules for non-quid pro quo contributions?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**d. Identify other disclosure rules applicable to 501(c)(3) organizations?**

Very Ineffective	Ineffective	Neither Effective Nor Ineffective	Effective	Very Effective
1	2	3	4	5

**In the space below, please provide any additional information you believe would help improve this course.**