

GREEN NOTES CALL TE/GE ATTN TO SPECIFIC ISSUES OR TOPICS COVERED IN EACH QUESTION SERIES.
BLUE NOTES ARE PROGRAMMED INTERVIEWER INSTRUCTIONS.
RESPONDENT INFORMATION

RESPONDENT ID#...				...00
RECORD SOURCE LIST:	<\$50K	\$50K—\$249,999	Total	
<u>Form/Return</u>	<u>Receipts</u>	<u>Receipts</u>	<u>Sample</u>	
990-N.....	300	0	300	...00
990-EZ.....	300	300	600	...00
990.....	100	200	300	...00
Total.....	700	500	1,200	

POSSIBLE TE/GE LIST APPENDS:

FOR 990-N.....NO APPENDS (AS ALL ARE E-FILED)

FOR 990-EZ.....REVENUES, ASSETS, E-FILE/PAPER, OVER-FILERS

FOR 990.....REVENUES, ASSETS, E-FILE/PAPER, OVER-FILERS

RECORD DATE, TIME & DISPOSITION OF ATTEMPTS ON EACH ORGANIZATION, INCLUDING REFERRALS:

		Disc'd Ph # And No #	In- eligible Not Person	Re- fused To Partici- pate @	Scheduled Call Back For Later Date	Orgn/ Group No Long- er Active	Referred To Others But Could Not Reach Them	Started But Didn't Com- plete Survey	Re- spon- dent Com- pleted Survey	
1	DATE: _____ TIME: _____ (am) (pm)	2	3	4	5	6	7	8	9	...00
2	DATE: _____ TIME: _____ (am) (pm)	2	3	4	5	6	7	8	9	...00
3	DATE: _____ TIME: _____ (am) (pm)	2	3	4	5	6	7	8	9	...00
4	DATE: _____ TIME: _____ (am) (pm)	2	3	4	5	6	7	8	9	...00
5	DATE: _____ TIME: _____ (am) (pm)	2	3	4	5	6	7	8	9	...00
6	DATE: _____ TIME: _____ (am) (pm)	2	3	4	5	6	7	8	9	...00
7	DATE: _____ TIME: _____ (am) (pm)	2	3	4	5	6	7	8	9	...00
8	DATE: _____ TIME: _____ (am) (pm)	2	3	4	5	6	7	8	9	...00
9	DATE: _____ TIME: _____ (am) (pm)	2	3	4	5	6	7	8	9	...00
10	DATE: _____ TIME: _____ (am) (pm)	2	3	4	5	6	7	8	9	...00

INTERVIEWER NAME & ID _____ ...00

Introduction

Hello, I'm _____ of Russell Research, an independent national research firm. The Internal Revenue Service has asked us to conduct a 15-20 minute survey with tax-exempt organizations about the filing of IRS forms and returns. One of the organizations on our list is (NAME OF ORGANIZATION). Are you the person who is primarily responsible for filing Federal tax forms for...(ORGANIZATION)? (INTERVIEWER: IF NOT PERSON RESPONSIBLE FOR FEDERAL TAX FILING FOR ORGANIZATION, ASK FOR REFERRAL TO APPROPRIATE PERSON, RECORD AS #3 ABOVE & ASK FOR A REFERRAL. NOTE: IF YOU LEARN HERE THAT THE ORG. IS NO LONGER IN EXISTENCE, RECORD AS #6 AND END CONTACT OF THIS ORG. IF ORG. STILL OPERATING AND YOU REACH A PERSON IDENTIFIED AS RESPONSIBLE FOR FEDERAL TAX FILING FOR IT, CONTINUE WITH...) Thank you for talking to us. Your responses are completely voluntary and will never be identified with you personally. (IF YOU SENSE RESPONDENT IS WILLING TO PARTICIPATE, GO TO Q1. IF NOT, ASK...) May I schedule an appointment for a convenient day and time to call you back and complete the survey? (IF "YES", RECORD AS #5 IN BOX ABOVE AND RE-TRY AT THAT DATE & TIME. IF "NO"/"DO NOT WANT TO PARTICIPATE"/ETC., ASK...) The IRS asks that you consider the importance of this survey and would appreciate your time and help with it. Can we set an appointment for another time? (IF "YES", RECORD TIME & CIRCLE #5 IN BOX. IF STILL "NO"/"DO NOT WANT TO PARTICIPATE"/ETC., CLOSE WITH...) Government survey research procedures require us to contact you again at a later date to see if you then might be willing to help. When we call back, please know that we are only following Government survey protocol. (IF AT 3RD ATTEMPT, RESPONDENT STILL REFUSES, THANK THEM, RECORD AS #4 ABOVE AND END CONTACT.)

Start of Survey for Those Who Agree To Participate

Respondent Screening

(START WITH...) Thank you for agreeing to speak with us. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests along with the address where you can send comments regarding the study. The OMB number for this study is 1545-1432. If you have any comments regarding this study, please write to: IRS, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

1. First, what is the current status of (ORGANIZATION). Is the organization...? (READ & CIRCLE ANSWER.)

- Still Active In Its Mission (GO TO SCRIPT PRIOR TO Q2).....1 ...00
Not Currently Active, But Still Officially In Existence (GO TO SCRIPT PRIOR TO Q2).....2
Or Is It No Longer In Existence And Officially Disbanded? (RECORD AS #6 IN BOX ON PAGE 1, THANK, END SURVEY AS INCOMPLETE AND DO NOT ATTEMPT TO CONTACT ORGANIZATION FURTHER)...3
(DON'T READ:) Don't Know (ASK FOR REFERRAL TO SOMEONE WHO KNOWS AND IF NO REFERRAL, RECORD AS #3 IN BOX ON PAGE 1, END SURVEY & DO NOT CONTACT ORGANIZATION FURTHER).....4

(IF Q1 ANSWER = STILL ACTIVE (1) / STILL IN EXISTENCE (2), CONTINUE WITH...) This survey is about how you help maintain the tax-exempt status of (NAME OF ORGANIZATION), the sources you go to for information and guidance about tax-exempt matters, and how you decide about and file Federal Tax Forms 990, 990-EZ, and 990-N - one of which must be completed each year by tax-exempt organizations.

Question wording is generalized to the 990 series because...(1) the organization may have filed a different type of 990 in FY'10 than in FY'09 - the year from which lists will be drawn - and (2) trying to focus respondents on what they filed a year ago may confuse them and is not necessary until near the end of the survey, when we will know which list they came from and can insert specific Form type for TY '09 based upon source list.

2. First, who decides the method used to prepare your organization's Form 990, 990-EZ, or 990-N is filed? Is it...(READ CHOICES & CIRCLE ONE RESPONSE.)

- You And/Or Others Within The Organization.....1 ...00
You And/Or Others In Consultation With An Outside Tax Professional, Accountant, Or CPA.....2
Or, Do You Leave This Decision Entirely To An Outside Tax Professional, Accountant, Or CPA?.....3

3. And who leads the actual preparation of the Form for your organization? Is it...(READ CHOICES & CIRCLE ONE RESPONSE.)

- You Personally (ASK Qs 4-8 & THEN SKIP TO Q12).....1 ...00
Someone Else In The Organization (ASK Qs 4-8 & THEN GET REFERRAL TO INTERNAL PREPARER).....2
Or An Outside Tax Professional, Accountant, Or CPA? (ASK Qs4-8 & GET REFERRAL TO EXTERNAL PREPARER).3

BEFORE MOVING ON TO THE REFERRAL, ASK Qs 4-8 OF ORIGINAL RESPONDENT (WHO SHOULD BE BEST PREPARED TO ANSWER), THEN GET REFERRAL CONTACT INFO & CALL AND RE-START INTERVIEW WITH REFERRAL.

Profiling Questions (CAPTURING CHARACTERISTICS NOT AVAILABLE AS APPENDS)

4. (FOR ALL 3 CELLS, ASK:) Next, about the organization: how many people are PAID EMPLOYEES of this organization? (READ CHOICES & CIRCLE ONE ANSWER.)

- None/Zero/No Paid Employees.....1 ...00
1-4 Paid Employees.....2

5-9 Paid Employees.....3
Or, 10 Or More Paid Employees.....4
(DON'T OFFER BUT CIRCLE IF:) Don't Know.....5

5. (FOR ALL 3 CELLS, ASK:) And approximately how many people are VOLUNTEERS for the organization? (READ CHOICES & CIRCLE ONE ANSWER.)

- None/Zero/No Volunteers.....1 ...00
- 1-4 Volunteers.....2
- 5-9 Volunteers.....3
- 10-19 Volunteers.....4
- 20-49 Volunteers.....5
- 50-99 Volunteers.....6
- Or, 100 Or More Volunteers.....7
- (DON'T OFFER BUT CIRCLE IF:) Don't Know.....8

6. (FOR 990-N CELL ONLY, ASK:) On average over the past 3 years, would you say that the average annual GROSS RECEIPTS of (ORGANIZATION) were...(READ CHOICES & CIRCLE ONE ANSWER.)

- Less Than \$1,000.....1 ...00
- \$1,000 To \$9,999.....2
- \$10,000 To \$25,000.....3
- Or, Over \$25,000? (CONTINUE, EVEN THOUGH OUT OF RANGE).....4
- (DON'T OFFER BUT CIRCLE IF:) Don't Know/Refused.....5

7. (FOR 990-N CELL ONLY, ASK:) And, on average over the past 3 years, would you say that the average annual TOTAL ASSETS of (ORGANIZATION) were...(READ CHOICES & CIRCLE ONE ANSWER.)

- Less Than \$10,000.....1 ...00
- \$10,000 To \$49,999.....2
- \$50,000 To \$99,999.....3
- Or, \$100,000 Or More?.....4
- (DON'T OFFER BUT CIRCLE IF:) Don't Know/Refused.....5

8. What is your title or role in (ORGANIZATION)? _____ ...00

Q's 9-11 ONLY FOR REFERRED EXTERNAL PREPARERS WHEN Q3 RESPONSE IS #3. (IF Q3 RESPONSE IS 1 OR 2, SKIP Qs 9-11.)

9. We understand from (REFERRING NAME) at (ORGANIZATION) that you're the person who prepares a 990, 990-EZ, or 990-N for (ORGANIZATION). Thank you for speaking with us. First, let me ask if you are...(READ & CIRCLE.)

- A Professional Tax Preparer.....1 ...00
- An Accountant.....2
- A CPA.....3
- An Attorney Or Financial Advisor?.....4
- Or In Some Other Role? (SPECIFY) _____ 5

10. Do you prepare this Form on behalf of (ORGANIZATION) on a paid basis or on a voluntary basis? (CIRCLE ANSWER.)

- Paid.....1 ...00
- Voluntary.....2
- (DON'T READ BUT CIRCLE IF:) Prefer Not To Answer.....3

11. On average, approximately how many of each of the following types of Form 990 do you prepare per year? (READ TYPES & ENTER # FOR EACH BELOW.)

- Form 990-N - Also Known As E-Postcard..... _____ 1 ...00
- Form 990-EZ..... _____ 2
- Regular Form 990..... _____ 3

Sources Of Information About Exempt Organizations' Tax Responsibilities

12. The rest of the survey centers around securing and maintaining the tax-exempt status of organizations such as (INSERT NAME OF ORGANIZATION ORIGINALLY CALLED). Generally speaking, where do you go for information and advice about the Federal tax responsibilities of tax-exempt organizations such as (ORGANIZATION)? (DO NOT READ CHOICES. CIRCLE/ENTER ALL THAT APPLY.)
- To An Accountant/CPA/Tax Professional/Tax Attorney.....1 ...00
 - To The IRS's Website/To IRS.gov.....2
 - To The IRS's Microsite, StayExempt.org.....3
 - To Other Internet/Websites (SPECIFY).....4
 - To The Internet (Unspecified).....5
 - To Tax Software Companies/Tax Software (Quicken, Quickbooks, TurboTax, etc.).....6
 - To The IRS's Newsletter, "EO Update"7
 - To IRS Workshops/Training Events/Webinars/Tutorials.....8
 - To Written Materials Received From The IRS.....9
 - To Books/Guides/Library/Bookstore.....0 ...00
 - To Associations/Groups Of Tax-Exempt Organizations.....1
 - To Colleagues Within Own Organization.....2
 - To Contacts In Other Organizations.....3
 - To General Media (Newspapers/Publications/TV/Radio/etc.).....4
 - To Others (SPECIFY).....5
 - Don't Recall.....6

Securing Tax-Exempt Status

13. Were you personally involved in securing the tax-exempt status for (EXEMPT ORGANIZATION)?
- Yes (ASK Qs 14-15 NEXT).....1 ...00
 - No (SKIP TO Q16).....2
14. (IF "YES" ABOVE, ASK:) Please think back to the process of securing the tax-exempt status for (EXEMPT ORGANIZATION) and tell me all of the types of people and places you went to for information about and help with securing this organization's tax-exempt status. (DO NOT READ CHOICES. CIRCLE/ENTER RESPONSES.)
- To An Accountant/CPA/Tax Professional/Tax Attorney.....1 ...00
 - To The IRS's Website/To IRS.gov.....2
 - To The IRS's Microsite, StayExempt.org.....3
 - To Other Internet/Websites (SPECIFY).....4
 - To The Internet (Unspecified).....5
 - To Tax Software Companies/Tax Software (Quicken, Quickbooks, TurboTax, etc.).....6
 - To The IRS's Newsletter, "EO Update"7
 - To IRS Workshops/Training Events/Webinars/Tutorials.....8
 - To Written Materials Received From The IRS.....9
 - To Books/Guides/Library/Bookstore.....0 ...00
 - To Associations/Groups Of Tax-Exempt Organizations.....1
 - To Colleagues Within Own Organization.....2
 - To Contacts In Other Organizations.....3
 - To General Media (Newspapers/Publications/TV/Radio/etc.).....4
 - To Others (SPECIFY).....5
 - Don't Recall.....6
15. (IF "YES" TO Q13, ASK:) How would you rate the process of securing tax-exempt status for (EXEMPT ORGANIZATION)? Would you say that the process was...(READ CHOICES & CIRCLE ONE ANSWER)?
- Very Easy.....1 ...00
 - Somewhat Easy.....2
 - Somewhat Difficult.....3
 - Or, Very Difficult?.....4

Maintaining Tax-Exempt Status

16. (ASK ALL:) Which of the following best describes how often you and others in (EXEMPT ORGANIZATION) think about the need to maintain the organization’s tax-exempt status? Is this something that you think about...(READ CHOICES & CIRCLE ONE ANSWER.)

- Once A Month Or More.....1 ...00
- Not Once A Month, But Several Times A Year.....2
- About Once A Year.....3
- Or, Less Often?.....4

17. I’m going to describe several possible aspects of maintaining the tax-exempt status of (EXEMPT ORGANIZATION). After I read each one, rate the ease or difficulty you associate with that aspect of maintaining the organization’s tax-exempt status - using a rating scale of Very Easy, Somewhat Easy, Somewhat Difficult, or Very Difficult. (WITH ISSUES RANDOMIZED, READ & CIRCLE RATING OF EACH ONE.)

	Very Easy	Some-what Easy	Some-what Diffi-cult	Very Diffi-cult	
<input type="checkbox"/> Learning The <u>Record-Keeping Requirements</u> For Tax-Exempt Organizations.....1	2	3	4	4	...00
<input type="checkbox"/> Making Sure The Organization <u>Stays Within Tax-Exempt Guidelines</u>1	2	3	4	4	...00
<input type="checkbox"/> <u>Staying True To Mission</u> In Order To Maintain Tax-Exempt Status.....1	2	3	4	4	...00
<input type="checkbox"/> Learning <u>Who And Where To Go For Advice/Information</u> About Tax Filings.....1	2	3	4	4	...00
<input type="checkbox"/> Determining <u>Which Tax Forms Apply</u> To The Organization.....1	2	3	4	4	...00
<input type="checkbox"/> Learning <u>How To Complete The Tax Forms</u> For Tax-Exempt Organizations.....1	2	3	4	4	...00
<input type="checkbox"/> <u>Understanding The Language In Tax Forms</u> For Tax-Exempt Organizations.....1	2	3	4	4	...00
<input type="checkbox"/> <u>Understanding The Requirements In Tax Forms</u> For Tax-Exempt Organizations.....1	2	3	4	4	...00
<input type="checkbox"/> <u>Staying Organized</u> With All Of The Information Needed For Tax Forms.....1	2	3	4	4	...00
<input type="checkbox"/> Determining <u>How Changes In Tax Law Affect The Organization</u>1	2	3	4	4	...00
<input type="checkbox"/> Learning <u>How To File Tax-Exempt Tax Forms Electronically</u>1	2	3	4	4	...00
<input type="checkbox"/> <u>Finding The Time To Focus</u> On Tax-Exempt Tax Forms.....1	2	3	4	4	...00
<input type="checkbox"/> <u>Remembering What To Do</u> With Tax Forms Given The Time Between Filings.....1	2	3	4	4	...00
<input type="checkbox"/> <u>Avoiding Making Errors</u> On Tax-Exempt Tax Forms.....1	2	3	4	4	...00

18. How would you rate yourself in terms of having the information you need to help (ORGANIZATION) maintain tax-exempt status? Would you say you...(READ CHOICES & CIRCLE ANSWER.)

- Have All Of The Information You Need.....1 ...00
- Have Most Of The Information You Need.....2
- Have Only Some Of The Information You Need.....3
- Or, Have Very Little Of The Information You Need?..4

This question is meant to serve as a proxy for confidence in maintaining exempt status. A direct question on confidence would likely yield artificially high claimed confidence. Other data can be analyzed vs. "Have All/Most" vs. "Have Only Some/Very Little" to better understand what's needed to increase confidence.

19. (REGARDLESS OF RATING IN PREVIOUS QUESTION, ASK ALL:) What specific types of issues related to maintaining the tax-exempt status of (EXEMPT ORGANIZATION) do you still need more information on? (ENTER VERBATIM RESPONSES BELOW & PROBE.)

(PROBE) Anything else? _____

Communicating With EOs

20. To assure that you have what you need to help (EXEMPT ORGANIZATION) maintain tax exempt status, please tell me the BEST way the IRS can reach you with information or materials about maintaining exempt status. (DO NOT READ CHOICES. CIRCLE OR ENTER RESPONDENT'S VOLUNTARY RESPONSE IN COLUMN 20 BELOW.)

21. Here are some other possible ways the IRS might reach you. Would any of these also be good ways to reach you with with tax-exempt information and materials? (RANDOMIZE FULL LIST BOXED TO LEFT WITHOUT REGARD TO "ELECTRONIC" OR "NON-ELECTRONIC" AND READ ALL METHODS NOT ALREADY CIRCLED IN COLUMN 20. CIRCLE ALL THAT APPLY IN COLUMN 21.)

	<u>20</u> Most Helpful	<u>21</u> Also Helpful	
<u>(ELECTRONIC METHODS)</u>			
<input type="checkbox"/> Through IRS Website/IRS.gov.....	1	1	...00-00
<input type="checkbox"/> Through Other Websites (SPECIFY)_____	2	2	
<input type="checkbox"/> Through Software Companies (via Quicken, Quickbooks, TurboTax, etc.).....	3	3	
<input type="checkbox"/> Through e-Mail.....	4	4	
<u>(NON-ELECTRONIC METHODS)</u>			
<input type="checkbox"/> Through Regular U.S. Mail.....	5	5	
<input type="checkbox"/> At Tax Preparer Offices.....	6	6	
<input type="checkbox"/> At Local IRS Offices.....	7	7	
<input type="checkbox"/> At Banks/Libraries/Post Offices.....	8	8	
<input type="checkbox"/> Other Locations (SPECIFY)_____	9	9	
<input type="checkbox"/> All Other Mentions (ENTER)_____	0	0	...00-00
(DO NOT OFFER, BUT CIRCLE IF:) Don't Know.....	1	1	
(DO NOT OFFER, BUT CIRCLE IF:) Do Not Need Additional Information Or Materials.....	2	2	

22. When you have questions about maintaining the tax-exempt status of (EXEMPT ORGANIZATION), about how often do you go to the IRS's website, IRS.gov for what you need to know? (READ CHOICES & CIRCLE ONE ANSWER.)

All Of The Time (SKIP TO Q24).....	1	...00
Most Of The Time (ASK Q23 NEXT).....	2	
About Half Of The Time (ASK Q23 NEXT).....	3	
Less Often (ASK Q23 NEXT).....	4	
Never (ASK Q23 NEXT).....	5	

23. (IF ANSWERS TO Q22 = 2,3,4,5, ASK:) Which of the following are reasons why you do not go to IRS.gov for MORE of your tax-exempt information needs? (READ RANDOMIZED CHOICES & CIRCLE/ENTER ALL THAT APPLY.)

<input type="checkbox"/> It Is Difficult To Find What You Are Looking For.....	1	...00
<input type="checkbox"/> The Complexity Of The Tax-Exempt Information.....	2	
<input type="checkbox"/> Other Internet Sites Are More Helpful (SPECIFY)_____	3	

<input type="checkbox"/> Other Non-Internet Sources Are More Helpful (SPECIFY)_____	4	

<u>READ LAST:</u> Or Some Other Reason (SPECIFY)_____	5	

Don't Know.....	6	

Assessment Of IRS EO Communications & Outreach Programs

READ THIS INTRO PRIOR TO CONTINUING THE SURVEY WITH Q24: The remaining questions are focused on the IRS’s communications and outreach programs. In answering these questions, please keep in mind that we are talking about communications and outreach programs that serve tax-exempt organizations such as (INSERT NAME OF EXEMPT ORGANIZATION ORIGINALLY CALLED).

24. (ASK ALL:) Although you may have already mentioned it, are you aware of a section of IRS.gov that is dedicated to Charities & Other Non-Profits? (CIRCLE ANSWER.)

Yes (ASK Q25).....1 ...00
No (SKIP TO Q29).....2

25. (IF “YES” TO Q24, ASK:) Have you ever visited the Charities & Other Non-Profits section of IRS.gov? (CIRCLE ANSWER.)

Yes (ASK Qs 26-27).....1 ...00
No (SKIP TO Q29).....2

26. (IF “YES” TO Q25, ASK:) In the past 12 months, how many times in total have you visited the Charities & Other Non-Profits section of IRS.gov? (INTERVIEWER TO ENTER RESPONSE AS “# TIMES P12M” BELOW. WHEN FINISHED, GO TO Q27.)

ENTER # TIMES P12M _____ ...00
PROGRAMMER: ALLOW UP TO 4-DIGIT # ENTRY – EVEN THOUGH MANY TOTAL # VISITS RESPONSES MAY BE IN ONLY SINGLE OR DOUBLE DIGITS.

27. (IF “YES” TO Q25, ALSO ASK:) How would you rate the Charities & Other Non-Profits section of IRS.gov in terms of being helpful to you? Would you say it is...(READ CHOICES & CIRCLE ONE ANSWER.)

TE/GE: You’ll see 5-point unbalanced rating scales in some cases in the survey. When we use a 5-pt unbalanced scale (instead of 5-point balanced or 4-point balanced scales), it is to try to gain greater respondent discrimination in the more positive end of rating scales in these questions.

Extremely Helpful (SKIP TO Q29).....1 ...00
Mostly Helpful (ASK Q28).....2
Somewhat Helpful (ASK Q28).....3
Not Very Helpful (ASK Q28).....4
Or, Not At All Helpful? (ASK Q28).....5

28. (IF ANSWERS 2,3,4,5 IN Q27, ASK:) In what specific ways can the Charities & Other Non-Profits section of IRS.gov be improved? (ENTER VERBATIM RESPONSES BELOW AND PROBE VERTICALLY & HORIZONTALLY ON EACH.)

(PROBE) How else? _____

29. (ASK ALL:) Although you may have already mentioned it, have you ever heard of the IRS’s newsletter for tax-exempt organizations such as (NAME OF EXEMPT ORGANIZATION ORIGINALLY CALLED) - a newsletter called “EO Update”? (CIRCLE ANSWER.)

- Yes (ASK Q30).....1 ...00
- No (SKIP TO Q36).....2

30. (IF “YES” TO Q29, ASK:) Do you either subscribe to this newsletter or click on and read it at IRS.gov? (CIRCLE ANSWER.)

- Yes (ASK Qs 31-32).....1 ...00
- No (SKIP TO Q34).....2

31. (IF “YES” TO Q30, ASK:) About how often do you read “EO Update”? (READ CHOICES, CIRCLE ANSWER & THEN GO TO Q32.)

This frequency of publishing appears to be 17-23 issues a year and, given that respondents may refer to the same issue more than once, the frequency scale should be the same for this publication as for other communications.

- At Least Once A Week Or More.....1 ...00
- Several Times A Month.....2
- About Once A Month.....3
- Several Times A Year.....4
- About Once A Year.....5
- Or, Less Often.....6

32. (IF “YES” TO Q30, ASK:) How would you rate the “EO Update” newsletter in terms of its helpfulness to you? Would you say it is...? (READ CHOICES & CIRCLE ONE ANSWER.)

- Extremely Helpful (SKIP TO Q34).....1 ...00
- Mostly Helpful (ASK Q33).....2
- Somewhat Helpful (ASK Q33).....3
- Not Very Helpful (ASK Q33).....4
- Or, Not At All Helpful (ASK Q33).....5

33. (IF ANSWERS 2,3,4,5 IN Q32, ASK:) In what specific ways can the “EO Update” newsletter be improved? (ENTER VERBATIM RESPONSES BELOW AND PROBE.)

(PROBE) How else? _____

34. (IF “YES” TO Q29, ASK:) In your opinion, should the name of the “EO Update” newsletter be changed or should it not be changed?

- Name Should Be Changed (ASK Q35).....1 ...00
- Name Should Not Be Changed (SKIP TO Q36).....2

35. (IF “YES” TO Q34, ASK:) What other name (or names) would you suggest for the newsletter? (ENTER NAME SUGGESTION.)

36. (ASK ALL:) You may have also already mentioned this, but let me ask: have you ever heard of another IRS website called **StayExempt**? (CIRCLE ANSWER.)

- Yes (ASK Q37).....1 ...00
- No (SKIP TO Q42).....2

37. (IF "YES" TO Q36, ASK:) Have you ever visited the StayExempt website? (CIRCLE ANSWER.)

- Yes (ASK Q38).....1 ...00
- No (SKIP TO Q42).....2

38. (IF "YES" TO Q37, ASK:) In the past 12 months, how many times in total have you visited the StayExempt website? (INTERVIEWER TO ENTER RESPONSE AS "# TIMES P12M" BELOW. WHEN FINISHED, GO TO Q39.)

ENTER # TIMES P12M_____ ...00

PROGRAMMER: ALLOW UP TO 4-DIGIT # ENTRY - EVEN THOUGH MANY TOTAL # VISITS RESPONSES MAY BE IN ONLY SINGLE OR DOUBLE DIGITS.

39. (IF "YES" TO Q37, ALSO ASK:) In terms of providing help/assistance on tax-exempt issues, how would you **rate the StayExempt website compared to the main IRS website, IRS.gov**? Would you say that the StayExempt website is...? (READ CHOICES & CIRCLE ONE ANSWER.)

- Much More Helpful Than IRS.gov (ASK Q40).....1 ...00
- Somewhat More Helpful Than IRS.gov (ASK Q40).....2
- About Equally Helpful As IRS.gov (ASK Qs 40 AND 41).....3
- Somewhat Less Helpful Than IRS.gov (SKIP TO Q41).....4
- Or, Much Less Helpful Than IRS.gov (SKIP TO Q41).....5

40. (IF ANSWERS 1,2,3 IN Q39, ASK:) In what specific ways is the StayExempt website **more helpful than IRS.gov**? (ENTER VERBATIM RESPONSES BELOW AND PROBE.)

(PROBE) How else?_____

41. (IF ANSWERS 3,4,5 IN Q39, ASK:) In what specific ways is IRS.gov **more helpful than the StayExempt website**? (ENTER VERBATIM RESPONSES BELOW AND PROBE.)

(PROBE) How else?_____

42. (ASK ALL:) Are you aware of **IRS workshops and other events that provide information/training to tax-exempt organizations such as (NAME OF EXEMPT ORGANIZATION ORIGINALLY CALLED)?** (CIRCLE ANSWER.)

Yes (ASK Q43 NEXT).....1 ...00
 No (SKIP TO Q47).....2

43. (IF "YES" TO Q42, ASK:) Have you ever **attended one of these workshops or events?** (CIRCLE ANSWER.)

Yes (ASK Q44 NEXT).....1 ...00
 No (SKIP TO Q45 NEXT).....2

44. (IF "YES" TO Q43, ASK:) About **how often** do you attend IRS workshops or other events that provide information/training to tax-exempt organizations? (READ CHOICES, CIRCLE ANSWER & THEN GO TO Q45.)

Several Times A Year.....1 ...00
 About Once A Year.....2
 About Once Every 2-5 Years.....3
 Less Often.....4

45. (IF "YES" TO Q42, ALSO ASK:)**How did you learn about IRS workshops or training events for tax-exempt organizations?** (DO NOT READ CHOICES. CIRCLE ALL THAT APPLY.)

From An Accountant/CPA/Tax Professional/Tax Attorney.....1 ...00
 From The IRS's Website/To IRS.gov.....2
 From The IRS's Microsite, StayExempt.org.....3
 From Other Internet/Websites (SPECIFY).....4
 From The Internet (Unspecified).....5
 From Tax Software Companies/Tax Software (Quicken, Quickbooks, TurboTax, etc.).....6
 From The IRS's Newsletter, "EO Update"7
 From IRS Webinars/Tutorials.....8
 From Written Materials Received From The IRS.....9
 From Books/Guides/Library/Bookstore.....0 ...00
 From Associations/Groups Of Tax-Exempt Organizations.....1
 From Colleagues Within The Organization.....2
 From Contacts In Other Organizations.....3
 From General Media (Newspapers/Publications/TV/Radio/etc.).....4
 From Others (SPECIFY).....5
 Don't Recall.....6

46. (IF "YES" TO Q42, ALSO ASK:)Based upon what you know of them from either attending or hearing about them from others, how would you **rate IRS workshops and information/training events** in terms of their **helpfulness** to tax-exempt organizations? Would you say that they are...? (READ CHOICES & CIRCLE ONE ANSWER.)

Extremely Helpful.....1 ...00
 Mostly Helpful.....2
 Somewhat Helpful.....3
 Not Very Helpful.....4
 Or, Not At All Helpful?.....5

47. (ASK ALL, REGARDLESS OF AWARENESS/ATTENDANCE:) Based upon what you know, have heard about, or would expect of them, how likely are you to attend an IRS Exempt Organizations workshop or information/training event in the future, assuming that one is held in a location convenient to you? Are you...? (READ CHOICES & CIRCLE ONE ANSWER.)

Asking Qs 47-48 of ALL respondents, knowing that data can also be analyzed by Total Aware and Total Attended.

- Extremely Likely.....1 ...00
- Very Likely.....2
- Somewhat Likely.....3
- Not Very Likely.....4
- Or, Not At All Likely To Attend A Workshop/Event?.....5

48. Let's say that you were to attend an IRS Exempt Organizations workshops or information/training events in the future. What would you want to learn about in one of these workshops/events? (ENTER VERBATIM RESPONSES BELOW AND PROBE.)

(PROBE) What else? _____

49. (ASK ALL:) Are you aware that the IRS provides webinars or other online tutorials for tax-exempt organizations? (CIRCLE ANSWER.)

- Yes (ASK Q50 NEXT).....1 ...00
- No (SKIP TO Q54).....2

50. (IF "YES" TO Q49, ASK:) Have you ever viewed or participated in one of these webinars or online tutorials? (CIRCLE ANSWER.)

- Yes (ASK Q51 NEXT).....1 ...00
- No (SKIP TO Q52 NEXT).....2

51. (IF "YES" TO Q50, ASK:) In the past 12 months, how many times in total have you viewed or participated in an IRS webinar or other online tutorial for tax-exempt organizations? (INTERVIEWER TO ENTER RESPONSE AS "# TIMES P12M" BELOW. WHEN FINISHED, GO TO Q52.)

ENTER # TIMES P12M _____ ...00

PROGRAMMER: ALLOW UP TO 4-DIGIT # ENTRY - EVEN THOUGH MANY TOTAL # VISITS RESPONSES MAY BE IN ONLY SINGLE OR DOUBLE DIGITS.

52. (IF “YES” TO Q49, ALSO ASK:)How did you learn about IRS webinars or online tutorials for tax-exempt organizations? (DO NOT READ CHOICES. CIRCLE ALL THAT APPLY.)

- From An Accountant/CPA/Tax Professional/Tax Attorney..... 1 ...00
- From The IRS’s Website/To IRS.gov..... 2
- From The IRS’s Microsite, StayExempt.org..... 3
- From Other Internet/Websites (SPECIFY)..... 4
- From The Internet (Unspecified)..... 5
- From Tax Software Companies/Tax Software (Quicken, Quickbooks, TurboTax, etc.)..... 6
- From The IRS’s Newsletter, “EO Update”..... 7
- From IRS Workshops/Training Events..... 8
- From Written Materials Received From The IRS..... 9
- From Books/Guides/Library/Bookstore..... 0 ...00
- From Associations/Groups Of Tax-Exempt Organizations..... 1
- From Colleagues Within The Organization..... 2
- From Contacts In Other Organizations..... 3
- From General Media (Newspapers/Publications/TV/Radio/etc.)..... 4
- From Others (SPECIFY)..... 5
- Don’t Recall..... 6

53. (IF “YES” TO Q49, ALSO ASK:)Based upon what you know of them from either viewing or participating in them or hearing about them from others, how would you rate IRS webinars or online tutorials in terms of their helpfulness to tax-exempt organizations? Would you say they are...? (READ CHOICES & CIRCLE ONE ANSWER.)

- Extremely Helpful..... 1 ...00
- Mostly Helpful..... 2
- Somewhat Helpful..... 3
- Not Very Helpful..... 4
- Or, Not At All Helpful?..... 5

54. (ASK ALL, REGARDLESS OF AWARENESS/ATTENDANCE:) Based upon what you know, have heard about, or would expect of them, how likely are you to access an IRS Exempt Organizations webinar or online tutorial in the future? Are you...? (READ CHOICES & CIRCLE ONE ANSWER.)

Here too, we are asking Qs 54-55 of ALL respondents, knowing that data can also be analyzed by Total Aware and Total Viewed/Participated.

- Extremely Likely..... 1 ...00
- Very Likely..... 2
- Somewhat Likely..... 3
- Not Very Likely..... 4
- Or, Not At All Likely To Attend A Workshop/Event?..... 5

55. Let’s say that you were to access an IRS Exempt Organizations webinar or online tutorial in the future. What would you want to learn about in one of these webinars/tutorials? (ENTER VERBATIM RESPONSES BELOW AND PROBE.)

(PROBE) What else? _____

56. (ASK ALL:) I'm going to read a list of the communications and outreach programs for tax-exempt organizations such as (INSERT NAME OF EXEMPT ORGANIZATION ORIGINALLY CALLED) that we've discussed here today. After I read the list, please tell me – based upon all that you know or would expect of them – which one is most likely to help you stay abreast of tax-exempt issues and assist you in handling Federal tax compliance for an organization such as (NAME OF EXEMPT ORGANIZATION). (READ RANDOMIZED LIST & CIRCLE ONE ANSWER.)

- The IRS.gov Section Dedicated To Tax-Exempt Organizations.....1 ...00
- The IRS's Newsletter For Tax-Exempt Organizations, "EO Update".....2
- The Website, StayExempt.org.....3
- IRS Workshops & Events Providing Information/Training To Tax-Exempt Organizations.....4
- IRS Webinars Or Other Online Tutorials For Tax-Exempt Organizations.....5
- (DON'T OFFER AS A CHOICE, BUT CIRCLE IF:) None Of The Above.....6

Familiarity, Usage & Choosing Among The Three 990 Form Types

(INTRO TO FINAL SECTION:) Earlier, we talked about filing the 990 series of Federal tax forms. As we near the end of the survey, I'd like to ask just a few more questions about this series of tax forms.

57. How familiar are you with each of the following specific types of 990 Forms for tax-exempt organizations. As I name each one, please tell me if you are Extremely Familiar, Mostly Familiar, Somewhat Familiar, Not Very Familiar, or Not At All Familiar with the form. Let's start with...(READ RANDOMIZED FORM TYPES & CIRCLE ONE ANSWER FOR EACH.)

	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Form 990	Form 990-EZ	Form 990-N – Also Known As e-Postcard	
Extremely Familiar.....	1	1	1	...00
Mostly Familiar.....	2	2	2	
Somewhat Familiar.....	3	3	3	
Not Very Familiar.....	4	4	4	
Or, Not At All Familiar.....	5	5	5	

58. Let me read the three types of Form 990 again. This time, please tell me if you have ever completed and filed each one. Let's start with...(READ RANDOMIZED FORMS & CIRCLE ALL THAT APPLY.)

- Form 990.....1 ...00
- Form 990-EZ.....2
- Form 990-N – Also Known As e-Postcard.....3
- (DON'T READ BUT CIRCLE IF:) Don't Know Which I've Filed.....4

59. Which of the three types of 990 forms would you say is the easiest to use? (READ RANDOMIZED FORM TYPES & CIRCLE ONE ANSWER UNDER 59A BELOW.) And which would you say is next easiest to use? (READ REMAINING TWO TYPES AND CIRCLE ONE ANSWER UNDER 59B.)

	59A Easiest	59B Next Easiest	
<input type="checkbox"/> Form 990.....	1	1	...00-00
<input type="checkbox"/> Form 990-EZ.....	2	2	
<input type="checkbox"/> Form 990-N – Also Known As e-Postcard.....	3	3	
(DON'T READ BUT CIRCLE IF:) None Of Them Is Easy.....	4	4	
(DON'T READ BUT CIRCLE IF:) Don't Know Which Is Easiest.....	5	5	

60. Which of the three types of 990 forms did you use, or do you plan to use, for (NAME OF ORGANIZATION)'s 2010 990 filing? (READ RANDOMIZED FORM TYPES AND CIRCLE ONE ANSWER.)

- Form 990.....1 ...00
- Form 990-EZ.....2
- Form 990-N – Also Known As e-Postcard.....3
- (DON'T READ BUT CIRCLE IF:) Don't Know/Can't Recall.....4

61. Do you use a software program or programs to prepare your 990-series tax returns and, if so, what are the names of the software programs that you use? (ENTER ANSWERS BELOW. IF DO NOT USE SOFTWARE, CIRCLE PRE-LISTED ANSWER.)

(NAME OF SOFTWARE) _____ Do Not Use Software.....x ...00
(NAME OF SOFTWARE) _____
(NAME OF SOFTWARE) _____

INTERVIEWER: IF CELL = 990-EZ A-N-D LIST APPENDED AS "OVER-FILER", ASK Q62. IF NOT, SKIP TO INSTRUCTIONS FOR Q63.

62. Our records show that, in the previous year - 2009, (INSERT NAME OF ORGANIZATION) filed Federal Tax Form 990-EZ - when it could have filed the easier-to-use Form 990-N/e-Postcard. Can you recall why (ORGANIZATION) chose to file Form 990-EZ when it could have used the easier Form 990-N/e-Postcard? (ENTER VERBATIM RESPONSES BELOW AND PROBE.)

Note that these questions use the phrasing "why (ORGANIZATION) chose to file..." rather than "why you chose to file..." This is because the preparer we're talking to may not have been the preparer in 2009 and potentially may not be able to answer for the 2009 choice.

INTERVIEWER: IF CELL = 990 A-N-D LIST APPENDED AS "OVER-FILER", ASK Q63. IF NOT, SKIP TO INSTRUCTIONS FOR Q64.

63. Our records show that, in the previous year - 2009, (INSERT NAME OF ORGANIZATION) filed Federal Tax Form 990 - when it could have filed one of the easier-to-use forms, Form 990-EZ or Form 990-N/e-Postcard. Can you recall why (ORGANIZATION) chose to file Form 990 when it could have used one of the two easier forms? (ENTER VERBATIM RESPONSES BELOW AND PROBE.)

IF CELL = 990-EZ OR 990 A-N-D LIST APPEND INDICATES THAT THE ORGANIZATION FILED VIA "PAPER", ASK:

64. Our records (also) show that, in 2009, (NAME OF ORGANIZATION) completed its Federal Tax Form (990) (990-EZ) on paper with the return then mailed in. Did you, or do you plan to, also file a paper return in 2010?

Yes (ASK Q65).....1 ...00
No (SKIP TO Q66).....2

65. (IF "YES" TO Q64, ASK:) Please explain why (ORGANIZATION) prefers to file Federal Tax Form (990) (990-EZ) by paper and mail as opposed to filing it electronically. (ENTER VERBATIM RESPONSES BELOW AND PROBE.)

ASK ALL:

66. Finally, if (ORGANIZATION)'s next 990 series return had an option for you to volunteer your e-mail address so that the IRS could e-mail you directly with additional information about tax-exempt organizations, how likely would you be to sign up for this option? (READ CHOICE & CIRCLE ONE ANSWER.)

Very Likely.....1 ...00
Somewhat Likely.....2
Not Very Likely.....3
Not At All Likely.....4
(DON'T READ BUT CIRCLE IF:) Don't Know/Can't Say.....5

Closing: That's all the questions. Thank you very much for your help. Again, if you have any comments about this survey or its length, you can write to the IRS at: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224. The Office of Management and Budget Control Number to use in reference to the survey is 1545-1432.