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## Methods for Preparing Your Organization's 2010 Form 990

### 1. Which of the following did your organization use to prepare its 2010 Form 990?

Did your organization use...

**Check all that apply.**

- An accounting firm
- A law firm
- A tax preparation service other than an accounting or law firm
- Employee(s) of your organization
- Volunteer(s) or unpaid board member(s) of your organization
- Accounting and/or financial software
- Tax preparation software (e.g., H&R Block Business, UltraTax CS, Tax Works, custom software)
- A non-profit website (e.g., The National Center for Charitable Statistics, GuideStar)
- Paper or PDF version of the IRS tax forms
- Anything else?

*Please describe:*



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## Recordkeeping for Your Organization's 2010 Form 990

The following questions ask about your organization's tax-related recordkeeping activities, including everything your organization did to create, maintain, and store records needed to complete its Form 990.

**2. For the 2010 tax year, who was involved in your organization's tax-related recordkeeping activities?**

**Check all that apply.**

- Employee(s) of your organization
- Volunteer(s) or unpaid board member(s) of your organization
- External service provider(s)

**3. Which of the following statements describe the accounting or recordkeeping system your organization used during the 2010 tax year?**

Did your organization...	Yes	No	Don't Know
a. Use an off-the-shelf accounting and financial software system (e.g. Sage MIP, NetSuite, QuickBooks, Peachtree, Quicken, Microsoft Money)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Use a customized, organization-wide, software-based accounting system (e.g., PeopleSoft, Great Plains, Lawson, Solomon, Oracle, Deltek Costpoint)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Use general recordkeeping software products such as Microsoft Excel, Lotus, Open Office, or other similar products?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Maintain a hard-copy ledger to record organization transactions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Use any other accounting or recordkeeping system during the 2010 tax year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Please describe:			



# Resources Used to Gather Materials and Prepare Your Organization's 2010 Form 990

Your organization may have used a variety of resources when completing its 2010 Form 990. These next questions ask first about IRS resources and then about non-IRS resources your organization may have used.

4. For each of the tasks listed below, which IRS resources, if any, did you use when completing your organization's 2010 Form 990?

Check all that apply.

TASKS	IRS RESOURCES				
	IRS Toll Free Tax Assistance Line	IRS walk-in site	IRS website	Other IRS communications, such as newsletters, listservs, seminars, mail or email	I did not use any IRS resources for this task
a. Obtain general tax information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Obtain IRS forms, instructions, or publications	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Obtain answers to specific questions about my return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

5. For each of the tasks listed below, which non-IRS resources, if any, did you use when completing your organization's 2010 Form 990?

Check all that apply.

TASKS	NON-IRS RESOURCES					
	External service provider	Tax preparation software	Non-IRS websites	Non-IRS seminars, newsletters, booklets or guides	Other	I did not use any non-IRS resources for this task
a. Obtain general tax information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Obtain IRS forms, instructions, or publications	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Obtain answers to specific questions about my return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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As mentioned earlier, the purpose of this survey is to measure what it costs tax exempt taxpayers to comply with federal tax rules and regulations. For most organizations these costs are a combination of time spent and out-of-pocket expenses (e.g., fees paid to external service providers, software costs). In the remaining sections we will ask for estimates of these costs.

## Time Spent on Tax-related Activities

The next questions focus on time spent on activities related to complying with your organization's tax reporting obligations.

- 6. Please think about all the time your organization spent on tax-related recordkeeping, tax planning, gathering tax-related materials, learning about tax law, using IRS or non-IRS resources, completing, reviewing, and submitting your 2010 Form 990, and calculating and depositing estimated tax payments.

**How many TOTAL hours did your organization spend performing these tax reporting compliance-related activities for its 2010 Form 990?**

*DO NOT include time spent by your external service provider(s).*

*DO include time spent corresponding with your external service provider.*

*DO include pro bono tax compliance work done on behalf of your organization.*

*DO consult your records or others in your organization, if necessary. If these resources are unavailable, please provide your best, most accurate estimate.*

Number of hours

Don't Know



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**7. Of the TOTAL number of hours from Question 6, how would you distribute those hours across the different job categories listed below?**

a. Executives, officers, or directors?	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
b. Managers or in-house professionals?	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
c. Clerical or administrative staff?	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
d. Trustees or board members?	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
e. Other job categories?	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Please describe:	
<input type="text"/>	

**8. Of the TOTAL number of hours from Question 6, how many of those hours were spent on each of the following tax-related activities?**

a. Tax recordkeeping, including reconciling financial and tax records?	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
b. Tax planning?	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
c. Gathering materials, learning about tax law, and using IRS or non-IRS resources?	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
d. Completing and submitting your Form 990, including a review of the return by board members?	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
e. Calculating and depositing estimated tax payments?	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
f. All other tax-related activities?	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Please describe:	
<input type="text"/>	



## Fees Associated With Tax Reporting Compliance

Please think about how much money, in addition to the time reported on Question 6, your organization spent on tax-related recordkeeping, tax planning, gathering tax-related materials, learning about tax law, using IRS or non-IRS resources, completing, reviewing, and submitting your 2010 Form 990, and calculating and depositing estimated tax payments. Costs associated with tax reporting compliance are a very important part of assessing burden, so please provide the most accurate estimates you can.

9. How much money, if any, did your organization pay external service providers for all 2010 Form 990 tax and return preparation related services?

\$      .

Don't Know

10. How much money, if any, did your organization spend on tax-specific software used to prepare the 2010 Form 990?

*DO include any costs your organization may have incurred for annual maintenance and updates for tax-specific software.*

\$      .

Don't Know

11. Other than the costs reported in questions 9 and 10, how much money, if any, did your organization spend on other 2010 Form 990 tax and return preparation activities?

*DO NOT include money your organization spent on its external service provider(s), tax software, or employee compensation.*

*DO include money spent on electronic submission, photocopies, tax literature, transportation, or postage.*

\$      .

Don't Know



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For this survey, we asked that you provide estimates of the time and money associated with completing your organization's 2010 Form 990. However, we understand that it is sometimes difficult to separate those estimates from the time and money spent on related activities such as preparation of the Form 990 for other organizations, state tax filing obligations, and your organization's annual financial audit. In the next questions, please indicate whether your estimates included time or money spent on any of these activities.

12. Did your estimate in question 6 of the total hours spent performing tax reporting compliance-related activities at your organization include:

Check all that apply.

- Time spent filing the Form 990 for any other organizations
- Time spent meeting state tax filing obligations
- Time spent on your organization's financial audit
- I did not include time spent on any of these activities in my estimate for Question 6

13. Did one or more of your estimates in questions 9 through 11 of the money your organization spent to comply with its 2010 Form 990 tax reporting obligations include:

Check all that apply.

- Money spent filing the Form 990 for any other organizations
- Money spent meeting state tax filing obligations
- Money spent on your organization's financial audit
- I did not include money spent on any of these activities in my estimates for Questions 9 through 11

Finally, please describe below any suggestions you may have for how the IRS could improve taxpayer service or reduce the compliance burden associated with the Forms 990, 990-EZ, 990-PF, 990-BL, or their related forms, schedules, worksheets, or instructions.

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THANK YOU FOR COMPLETING OUR SURVEY