

**Tax Exempt Organization Burden Survey**  
Internal Revenue Service



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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:

## 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"/>                          |

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.*

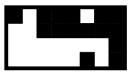
*DO include pro bono tax compliance work done on behalf of your organization.*

*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



**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 its 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





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 organizations other than the one to which this survey is mailed
- 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 organizations other than the one to which this survey is mailed
- 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

# Frequently Asked Questions

## What is the purpose of this survey?

The purpose of this survey is to measure what it costs tax exempt taxpayers to follow federal tax rules and regulations. Tax administrators and policy makers will use this information to reduce and manage tax exempt taxpayer costs.

## Who should complete this survey?

The individual most responsible for maintaining the financial records for your organization or making the financial and tax-related decisions for your organization should complete this questionnaire. You may need to consult with others in your organization to complete the survey and we encourage you to do so.

## What would the IRS like to know?

We would like to know more about the burden associated with preparing your organization's 2010 Form 990 and corresponding tax returns filed for the same period. Please be assured that you will not be asked about specific income or other financial information.

## What activities are included in "preparing your organization's 2010 Form 990"?

Preparing the 2010 Form 990 includes all of the time and money spent by your organization from the beginning of the tax period up to the filing of your organization's Federal Exempt Income Return. Time refers to hours spent by employees or volunteers of your organization on tax-related recordkeeping, tax planning, gathering materials, learning about tax law, completing, reviewing, and submitting your 2010 Form 990, and calculating and depositing estimated tax payments. It does not include the time spent by external service providers used by your organization. However, because we are interested in your total costs, we will also be asking about fees your organization may have paid to external service providers.

## What if I file Form 990 for more than one organization?

When answering the survey questions, please think only about the organization to which this survey invitation is mailed.

## What does "your organization's 2010 Form 990" mean?

Your organization's 2010 Form 990 refers to Form 990, 990-EZ, 990-F, or 990-BL, as well as any related forms (e.g. 990-T, 8868, 926, 3520, 5471, 8865), schedules, and worksheets.

Please DO NOT include any time or money you spent on:

- Any 2010 Form 990 completed for an organization other than the organization to which this survey invitation is mailed,
- Estates (Form 706), Gifts (Form 709), and Trusts (Form 1041),
- Partnerships (Form 1065),
- For-profit corporations (Form 1120 or 1120-S),
- Individuals (Form 1040, 1040A, 1040EZ),
- Your organization's annual audit,
- State or Local Income Tax Returns,
- Foreign Tax Returns,
- Payroll or Employment Tax Returns (Form 940, 941, 944, W-2),
- Excise Tax,
- Other Information Returns (Form 1099).

### **What kinds of questions are in this survey?**

This survey asks about methods for preparing your organization's 2010 Form 990, your organization's recordkeeping in the 2010 tax year, resources used to gather materials and prepare your organization's 2010 Form 990, time spent on tax-related activities, and fees associated with tax reporting compliance activities.

### **How will my answers be used?**

The focus of the survey is on how much time and money tax exempt organizations devote to compliance; it is not an examination of financial activities. Please be assured that your responses will be used for research and aggregate reporting purposes only and will not be used for other non-statistical or non-research purposes such as direct enforcement activities. Once all survey data have been analyzed, the IRS will make aggregate results available to the public.

### **Why should I participate?**

While participation is voluntary, information about your organization's tax preparation experience will help the IRS reduce taxpayer burden. We encourage you to take a few moments of your time to participate. By doing so, you will make sure that organizations like yours are represented.

### **How long will this survey take?**

It will take about 15 minutes to complete this survey. Your time may vary based on your individual experiences.

### **Can I complete this survey on the web?**

Instructions for completing this survey on the web are on the back cover of this booklet.

### **Who can I contact with questions?**

If you have questions about the content of this survey, please contact Dawn Nelson at 1-888-248-8576 or send an email to [IRS-Form990Survey@westat.com](mailto:IRS-Form990Survey@westat.com). If you would like to speak to someone at IRS, please call the Communications & Liaison office at 202-622-6440 or send an email to [\\*public\\_liaison@irs.gov](mailto:public_liaison@irs.gov).

**We hope you will take the time  
to complete this important survey.  
Thank you.**



# Tax Exempt Organization Burden Survey

## Web Survey Instructions

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### **1** Go to the website.

To take the survey online, please go to:

**[www.IRS-Form990Survey.org](http://www.IRS-Form990Survey.org)**

### **2** Log in.

You will need the following username and password to access the survey.

**Username:** [UID]

**Password:** [PWD]

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### **Problems?**

If you have any technical difficulties, including problems with the website, please call 1-888-248-8576 or send an email to: [IRS-Form990Survey@westat.com](mailto:IRS-Form990Survey@westat.com).