

Introduction

Welcome to the IRS Tax-Exempt Organization Burden Survey

Thank you for taking the time to provide us feedback. Please answer all questions with reference to the Form 990-N filed in Tax Year 2021. At any time you can leave the survey and come back to complete it. The survey will pick up from the last page you completed.

If you need assistance, please email us at raas.irs.taxpayer.surveys@irs.gov or call 202-803-9833. You can find a Frequently Asked Questions (FAQ) document and copy of the full survey in the links below. These links will be available throughout the survey.

Privacy Act and Paperwork Reduction Act Notice for Tax-Exempt Organization Burden Model Data Collection

Our authority for requesting information with this survey is 5 U.S.C. § 301, and 26 U.S.C. 7801, 7803, and 7805 and the Paperwork Reduction Act. The information you provide allows the IRS to analyze the role of taxpayer burden in tax administration. This information is also used to fulfill the IRS's statutory obligations to the Office of Management and Budget and Congress for information required by the Paperwork Reduction Act, and to provide tax policy analysis support to the Office of Tax Analysis at the Department of the Treasury. This information will also help us to better understand taxpayer needs and burden reduction opportunities.

Data collected will be shared with IRS staff, but 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. The information that you provide will be protected as required by law. We estimate that it will take 5 to 10 minutes to complete this survey, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Providing the information is voluntary; not providing all or part of the information requested will have no impact on you, but may reduce our ability to address taxpayer concerns regarding paperwork reduction.

We may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a valid OMB control number. The OMB number for this survey is 1545-2212. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: IRS, Special Services Section, SE:W:CAR:MP:T:M:S, Room 6129, 1111 Constitution Avenue, NW, Washington, DC 20224.

Tax-Related Recordkeeping

Tax-Related Recordkeeping

Please think about the tax-related recordkeeping activities your organization used to complete its Tax Year 2021 Form 990-N (e-postcard).

Did your organization use (check all that apply):

- ☐ an off-the-shelf accounting and financial software system such as QuickBooks Pro®, Sage®, Quicken®?
- ☐ spreadsheets or general recordkeeping software products such as Microsoft® Office, IBM Notes®, OpenOffice?
- ☐ a hard-copy ledger to record organization transactions?
- ☐ any other tax-related recordkeeping system during Tax Year 2021?

Please describe:

- ☐ Did not use an accounting or bookkeeping system.

Time spent

Time Spent on Form 990-N Related Activities

As mentioned in the FAQs, the purpose of this survey is to measure what it costs tax-exempt organizations to comply with Tax Year 2021 Form 990-N (e-postcard) reporting requirements. 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).

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 its Tax Year 2021 Form 990-N (e-postcard).

Please include time spent:

- Tax-related activities during 2021, including time spent applying for tax-exempt status
- To complete the Tax Year 2021 Form 990-N (e-postcard)
- On Tax Year 2021 Form 990-T Business Income Tax Return, if your organization filed one

Please do NOT include time spent:

- By an external service provider(s) including pro bono services
- On any state or local return(s)
- On employment tax returns and payroll activities
- On information returns, such as W-2s or Form 1099-MISC
- On retirement and pension-related activity

How much time did your organization spend on the following activities for its Tax Year 2021 Form 990-N (e-postcard)?

If you're not sure, please provide your best estimate. If you did not spend any time on the activity, enter 0.

Hours

Minutes

A. Tax Recordkeeping

Include time spent throughout the tax year on activities such as:

- Collecting and organizing your tax-related records and receipts
- Maintaining books and records of income and expenses

0

0

B. Tax Planning

Include time spent throughout the tax years on activities such as:

- Applying for or maintaining tax-exempt status
- Limiting the amount of unrelated business income tax the organization is subject to

0

0

C. Gathering materials, learning about tax law, and using IRS or non-IRS resources

Include time spent on activities such as:

- Gathering IRS tax forms, instructions, or publications

0

0

D. Completing and submitting your organization's Tax Year 2021 Form 990-N (e-postcard)

Include time spent on activities such as:

- Reading instructions and related materials
- Working with a tax professional (paid or volunteer) to complete the Tax Year 2021 Form 990-N (e-postcard)
- Completing the Tax Year 2021 Form 990-N online

0

0

Hours

Minutes

E. All other tax-related activities

0

0

Please describe other tax-related activities.

You reported spending a total of 0 hours and 0 minutes on Tax Year 2021 Form 990-N return-related activities. Please click next to proceed.

Money spent

Costs Associated with Tax Compliance

Think about the money your organization spent to comply with its Tax Year 2021 Form 990-N reporting obligations.

Did your organization pay an external service provider to prepare its Tax Year 2021 Form 990-N (e-postcard) and related services?

- ☐ Yes
- ☐ No
- ☐ Don't know

How much were the fees?

\$

Did your organization spend any other money related to filing Tax Year 2021 Form 990-N (e-postcard)? This may include money spent on items such as tax research services, tax publications and journals, and transportation.

- ☐ Yes
- ☐ No
- ☐ Don't know

How much were these other expenses?

\$

Block 4

Based on your experience, what do organizations find to be the most difficult part of complying with the Form 990-N (e-postcard) reporting requirements?



Please provide any suggestions for how the IRS could improve the Form 990-N (e-postcard) reporting experience or taxpayer service in general.



You have finished the survey.

Once you click the "Next" button your survey will be submitted, you will not be able to return to the survey.

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[Frequently Asked Questions FAQ](#)

[Preview Survey.](#)

Technical Assistance 1.202.803.9833 or raas.irs.taxpayer.surveys@irs.gov

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