

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 your \${e://Field/YEAR} \${e://Field/FORM}. 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 202-803-9417. You can find a Frequently Asked Questions (FAQ) document and copy of the full survey in links below. These links will be available throughout the survey.

Privacy Act and Paperwork Reduction Act Notice for Tax-Exempt Organization Reporting 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 fulfil 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 15 to 20 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 Preparation Methods

Tax Preparation Methods and Activities

Which of the following methods did your organization use to prepare its $\{e://Field/YEAR\}$ $\{e://Field/FORM\}$? Include methods done by organization officers, board members, employees, volunteers, and external service providers. Select all that apply

- ☐ An outside tax professional (e.g., CPA, accountant, bookkeeper, tax lawyer, enrolled agent, registered tax preparer)
- ☐ A tax advisory/planning service
- ☐ Accounting and/or financial software (e.g., QuickBooks Pro, Abila®)
- ☐ Tax preparation software or online tools (e.g., CCH, ONE SOURCE, Aplos.com, Tax990.com, custom software)
- ☐ Other

Tax-Related Recordkeeping

Tax-Related Recordkeeping

Please think about your organization's tax-related recordkeeping activities. Tax-related recordkeeping includes all the activities your organization did to create,

maintain, and store records needed to complete its federal, state, and local tax returns.

Which of the following accounting or bookkeeping systems did your organization use to maintain the records for the \${e://Field/YEAR} \${e://Field/FORM}?

Select all that apply

- ☐ An off-the-shelf accounting and financial software system such as QuickBooks Pro™, Blackbaud™, Abila®, Quicken®
- ☐ Spreadsheets or general recordkeeping software products such as Microsoft® Excel, IBM Notes®, OpenOffice
- ☐ A separate hard-copy ledger
- ☐ Other



Gathering Materials, Learning

Gathering Materials, Learning About Tax Law, and Using IRS Taxpayer Services

Consider the tax-related materials your organization gathered and how it learned about reporting requirements related to its federal exempt organization return.

Which of the following resources (if any) did you or others in your organization use when completing your \${e://Field/YEAR} \${e://Field/FORM}?

Select all that apply

- ☐ E-file assistance from the IRS
- ☐ IRS Toll-Free Tax Assistance Line
- ☐ IRS tax forms and publications in preparation for completing your organization's $\{e://Field/FORM\}$ or in deciding to hire an external service provider
- ☐ Tax seminars/trainings to learn about issues related to the $\{e://Field/FORM\}$
- ☐ None of the above

Did you or others at your organization (please exclude external service providers) interact with the IRS via any of the following channels? Do not include form filing or making estimated payments.

IRS website**Select all that apply**

- ☐ Yes, to obtain forms or publications
- ☐ Yes, for reasons other than obtaining forms or publications
- ☐ No, did not use
- ☐ Don't know

IRS walk-in office**Select all that apply**

- ☐ Yes, to obtain forms or publications
- ☐ Yes, for reasons other than obtaining forms or publications
- ☐ No, did not use
- ☐ Don't know

Mail, telephone or email**Select all that apply**

- ☐ Yes, to obtain forms or publications
- ☐ Yes, for reasons other than obtaining forms or publications
- ☐ No, did not use
- ☐ Don't know

Time Spent

Time Spent on Tax-Related Activities

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 \${e://Field/YEAR} \${e://Field/FORM}, and calculating and depositing estimated tax payments.

Please include time spent:

- On your \${e://Field/FORM} as well as any associated forms, schedules, and worksheets that you completed or filed throughout the tax year as well as the tax filing season
- Corresponding or speaking with an external service provider(s)

Please do NOT include time spent:

- By an external service provider(s) including pro bono services
- On the organization's audit, review, or compilation
- On any state or local tax return(s)
- On employment tax returns and payroll activities
- On foreign tax returns
- On information returns, such as W-2s or Form 1098-C
- On retirement and pension-related activities

How much time did your organization spend on the following reporting compliance activities for its \${e://Field/FORM}?

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, including reconciling financial and tax records	0	0
B. Tax planning	0	0
C. Gathering materials, learning about tax law, and using IRS or non-IRS resources	0	0
D. Calculating and depositing estimated tax payments	0	0
E. Completing and submitting your \${e://Field/FORM}	0	0
F. Other tax-related activities	0	0

You reported spending a total of 0 hour(s) and 0 minute(s) on \${e://Field/FORM} reporting compliance activities. Would you like to review your answers?

- ☐ Yes, I'd like to review my answers
- ☐ No, I'd like to continue to the next question

How much time did your organization spend on the following reporting compliance activities for its \${e://Field/YEAR} \${e://Field/FORM}?

	Hours	Minutes
A. Tax Recordkeeping, including reconciling financial and tax records	\${q://C}	\${q://C}
B. Tax Planning	\${q://C}	\${q://C}
C. Gathering materials, learning about tax law, and using IRS or non-IRS resources	\${q://C}	\${q://C}

Hours

Minutes

D. Calculating and depositing estimated tax payments

E. Completing and submitting the [FORM]

F. Other tax-related activities

You reported 0 hour(s) and 0 minute(s) on other tax-related activities. Please describe those activities.

You reported 0 hour(s) and 0 minute(s) on other tax-related activities. Please describe those activities.

Of the 0 hour(s) and 0 minute(s) you reported, was any time spent on clean energy credits?

- ☐ Yes
- ☐ No

Of the 0 hour(s) and 0 minute(s) you reported, was any time spent on clean energy credits?

- ☐ Yes
- ☐ No

How much time was spent on clean energy credits?

	Hours	Minutes
Energy Credits	0	0

Of the 0 hour(s) and 0 minute(s) you reported, how much time did each of the following types of individuals spend performing reporting compliance activities?

Include time spent by both employees and volunteers. Do not include time spent by any external service providers. If you’re not sure, please provide your best estimate. If you did not spend any time, enter 0.

	Hours	Minutes
A. Executives, officers, or directors	0	0
B. In-house professionals or managers	0	0
C. Clerical or administrative staff	0	0
D. Trustees or board members	0	0
E. Other	0	0

Of the 0 hour(s) and 0 minute(s) you reported, how much time did each of the following types of individuals spend performing reporting compliance activities?

Include time spent by both employees and volunteers. Do not include time spent by any external service providers. If you’re not sure, please provide your best estimate. If you did not spend any time, enter 0.

	Hours	Minutes
A. Executives, officers, or directors	0	0

Hours

Minutes

B. In-house professionals or managers

0

0

C. Clerical or administrative staff

0

0

D. Trustees or board members

0

0

E. Other

0

0

You reported 0 hour(s) and 0 minute(s) on reporting compliance activities by other individuals. Please describe those individuals.

You reported 0 hour(s) and 0 minute(s) on reporting compliance activities by other individuals. Please describe those individuals.

What is the average hourly pay rate for each of the different types of individuals listed below who performed federal reporting compliance activities?

Please do not include benefits or overhead. If you're not sure what the average hourly pay rate was, please provide your best estimate.

Hourly Pay

Executives, officers,
or directors

\$ 0

In-house
professionals or
managers

\$ 0

Hourly Pay

Clerical or
administrative staff\$ Trustees or board
members\$ Other types of
employees or
volunteers\$ **What is the average hourly pay rate for each of the different types of individuals listed below who performed federal reporting compliance activities?**

Please do not include benefits or overhead. If you're not sure what the average hourly pay rate was, please provide your best estimate.

Hourly Pay

Executives, officers,
or directors\$ In-house
professionals or
managers\$ Clerical or
administrative staff\$ Trustees or board
members\$ Other types of
employees or
volunteers\$ **What is the average hourly pay rate for all individuals in your organization who are responsible for federal reporting compliance activities?**

Please do not include benefits or overhead. If you're not sure what the average hourly pay rate was, please provide your best estimate.

\$

Costs

Costs Associated With Tax Compliance

Please think about how much money your organization spent on reporting compliance activities related to its \${e://Field/YEAR} \${e://Field/FORM}. Costs associated with reporting compliance are a very important part of assessing burden, so please provide the most accurate estimate you can.

Did your organization pay an external service provider for tax and tax-related services related to its \${e://Field/YEAR} \${e://Field/FORM}?

- ☐ Yes
- ☐ No

What were the total fees your organization paid to external service providers for all tax and tax-related services?

\$

Of the \$\$ {q://QID58/ChoiceTextEntryValue} in fees paid to external service providers, how much was spent *exclusively* for federal tax planning?

\$

Of the \$\$ {q://QID58/ChoiceTextEntryValue} in fees paid to external service providers, how much was spent *exclusively* on \$ {e://Field/YEAR} \$ {e://Field/FORM} preparation?

\$

Did your organization spend money on tax-specific software or online tools related to the filing of your \$ {e://Field/YEAR} \$ {e://Field/FORM} (e.g., CCH®, ONESOURCE™, Aplos.com, tax990.com, custom software)? This includes costs incurred for maintenance and updates.

- ☐ Yes
- ☐ No

How much money did your organization spend on tax-specific software?

\$

How much money did your organization spend on other reporting compliance activities? This may include money spent on photocopies, tax research services, tax publications and journals, transportation, postage, or IRS user fees. If you did not spend any money on other activities, enter zero.

Note: Do NOT include money your business spent on external service provider(s), tax software, or employee compensation.

\$

Of the $\$ \{q://QID62/ChoiceTextEntryValue\}$ in other reporting compliance activities, how much was spent exclusively for your organizations $\$ \{e://Field/YEAR\}$ $\$ \{e://Field/FORM\}$?

\$

For this survey, we asked that you provide estimates of the time and money associated with completing your organization's $\$ \{e://Field/YEAR\}$ $\$ \{e://Field/FORM\}$. However, we understand it is sometimes difficult to separate those estimates from the time and money spent on related activities such as preparation of federal exempt organization returns for other organizations, state tax filing obligations, and your organization's annual financial audit.

Did one or more of your estimates of the time your organization spent performing tax reporting compliance activities at your organization include any of the following activities?

Select all that apply

- ☐ Time spent filing a federal exempt organization return for any organizations other than the one to which this survey is mailed
- ☐ Time spent preparing, filing or amending a federal exempt organization return for a tax year other than $\$ \{e://Field/YEAR\}$
- ☐ 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

Did one or more of your estimates of the money your organization spent performing tax reporting compliance activities at your organization include any of the following activities?

Select all that apply

- ☐ Money spent filing a federal exempt organization return for any organizations other than the one to which this survey is mailed
- ☐ Money spent preparing, filing or amending a federal exempt organization return for a tax year other than \${e://Field/YEAR}
- ☐ 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 estimate

Additional Questions

Additional Questions

Did your organization file a state exempt organization return?

- ☐ Yes
- ☐ No
- ☐ Don't know

How many state exempt organization returns did your organization file?

If you do not know the exact number, please provide your best estimate.

On average, how many employees and volunteers did your organization have? If you're not sure, please provide your best estimate.

Please include :

- Board members
- Directors
- Founders

Please do NOT include :

- Independent contractors
(Independent contractors are workers who are not treated as employees for employment tax purposes)

How many full-time employees?

How many part-time employees?

How many volunteers?

Considering all aspects of tax-exempt activities, what do tax-exempt organizations find to be the most difficult part of complying with IRS's reporting regulations?

Please describe below any suggestions you have for how the IRS could improve taxpayer service or reduce the compliance burden associated with Forms 990,

990-EZ, 990-PF, 990-T, 8868, or related forms, schedules, worksheets, and instructions.

Almost done

You're almost done! To complete the survey click the "Submit" button below.

Once the survey is submitted, you will not be able to return to the survey to view or edit your response.

[FAQ](#)

[Tax-Exempt Organization Burden Survey Preview](#)

Assistance 1.202.803.9417 or raas.irs.taxpayer.surveys@irs.gov

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