



Tax-Exempt Organization Burden Survey

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Your experience matters to us.

TEB

Tax-Exempt Organization Burden Survey

Frequently Asked Questions

What is the Tax-Exempt Organization Burden survey?

This survey is about what it costs your tax-exempt organization to comply with federal tax rules and regulations as they relate to your organization's Tax Year 2017 federal income tax return. For most organizations, these costs are a combination of time spent and out-of-pocket expenses. Please be assured that you will not be asked about the income or other financial details of your organization's tax return.

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. Please feel free to consult with others to complete the survey.

Should I send this survey to my external service provider or contractor?

No, please do not forward this survey to your external service provider, whether paid or volunteer, if you have one, because this survey concerns time and money spent by your organization, not theirs.

What does "Tax Year 2017 federal income tax return" mean?

Tax Year 2017 federal income tax return in this survey refers to Form 990, 990-EZ, 990-PF, or 990-T, as well as any related forms (e.g., Form 8868), schedules, and worksheets.

How was my organization selected for this survey?

Your organization was randomly selected from all of the organizations that filed Form 990, 990-EZ, 990-PF, or 990-T in Tax Year 2017.

If you provide services for more than one organization, please look at the address label of this mailing to see which organization was randomly selected to receive this survey.

How will my answers be used?

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.

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 minutes of your time to participate. By doing so, you will make sure that organizations like yours are represented.

How long will this survey take?

Public reporting burden for this collection of information is estimated to average 15 to 20 minutes, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

Who can I contact with questions?

If you have questions about the content of this survey please call Dawn Nelson at Westat by phone at 1-855-810-5212 or send an email to IRS-TEB@westat.com. If you would like to contact someone at the IRS, please email Scott Leary at Scott.P.Leary@irs.gov. To read the official IRS announcement regarding this survey, please visit the following URL on the IRS website: <https://www.irs.gov/statistics/2017-tax-exempt-org-burden-survey>.

Web Survey Instructions

If you would prefer to complete the survey on the web, you may do so by following the instructions below. Web responses are processed more quickly and will help ensure that you don't receive follow-up contacts.

1. Go to the website.

To take the survey online, please go to:

www.IRS-TEBSurvey2017.org

2. Log in.

You will need the following PIN to access the survey:

PIN: [PIN]

Problems?

If you have any technical difficulties, including problems with the website, please call 1-855-810-5212 or send an email to IRS-TEB@westat.com.



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Instructions:

Please use a black or blue pen to complete this form.

Mark to indicate your answer.

If you want to change your answer, darken the box and mark the correct answer.

Tax Preparation Methods and Activities

Please answer all questions with reference to the organization's Tax Year 2017 federal income tax return. For this survey, "Tax Year 2017 federal income tax return" refers to Form 990, 990-EZ, 990-PF, or 990-T, as well as any related forms (e.g., Form 8868), schedules, and worksheets.

1. Which of the following methods did your organization use to prepare its Tax Year 2017 federal income tax return? Include activities done by organization officers, employees, and external service providers.

Did your organization use...

Mark all that apply.

- a. An outside tax professional? (e.g., a CPA, accountant, bookkeeper, a tax lawyer, an enrolled agent, registered tax preparer)
- b. A tax advisory/planning service?
- c. Accounting and/or financial software? (e.g., QuickBooks Pro™, Sage®)
- d. Tax preparation software? (e.g., TurboTax®, CCH®, ONESOURCE™, Aplos.com, custom software)
- e. Any other method(s)? *Please describe:*

Blank text box for describing other methods.

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Tax-Related Recordkeeping

Think about your organization's recordkeeping activities, specifically tax-related recordkeeping. 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. In this section, we are going to discuss the records you maintain for federal income tax purposes.

2. Which of the following statements describe the accounting or bookkeeping system your organization used during Tax Year 2017? Did your organization...

Source	Yes	No	Don't know
A. Use an off-the-shelf accounting and financial software system such as QuickBooks Pro™, Sage®, Quicken® ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. Use spreadsheets or general recordkeeping software products such as Microsoft® Office, IBM Notes®, OpenOffice?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. Maintain a hard-copy ledger to record organization transactions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. Use any other accounting or bookkeeping system during Tax Year 2017? <i>Please describe:</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Consider the tax-related materials your organization gathered and how your organization learned about tax laws to complete its Tax Year 2017 federal income tax return and comply with federal income tax obligations.

3. During Tax Year 2017, 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.

Source	Yes, to obtain forms or publications	Yes, for reasons OTHER than obtaining forms or publications	No, did not use	Don't know
A. The IRS website?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. An IRS walk-in office?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. Via mail, telephone or email?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

4. During Tax Year 2017, did you or others at your organization...

Activity	Yes	No	Don't know
A. Obtain e-file assistance from the IRS?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. Call the IRS Toll Free Tax Assistance Line?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. Review IRS tax forms and publications in preparation for completing your organization's Tax Year 2017 federal income tax return or in deciding to hire an external service provider?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. Attend tax seminars/training to learn about federal income tax issues?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Time Spent on Income Tax-Related Activities

5. As mentioned in the FAQs, the purpose of this survey is to measure what it costs tax-exempt organizations to comply with federal income 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).

The next two questions ask about the time spent on activities related to filing your organization's Tax Year 2017 federal income tax return.

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 Tax Year 2017 federal income tax return, and calculating and depositing estimated tax payments.

Please include time spent:

- On your Tax Year 2017 federal income tax return as well as any associated forms, schedules, and worksheets that you completed or filed
- Throughout Tax Year 2017 as well as the tax filing season
- Corresponding with your external service provider(s)

Please do NOT include time spent:

- By your external service provider(s) including pro bono services
- On state or local tax returns
- 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

Please feel free to consult with others to complete these questions. If you do not know the exact amount, please provide your best estimate.

5A. How much time did your organization spend on the following activities for Tax Year 2017?

This time is for in-house staff only, not any external service providers.

1. Tax recordkeeping, including reconciling financial and tax records

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	:	<input type="text"/>	<input type="text"/>
Hours							Minutes	

No time spent

2. Tax planning

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	:	<input type="text"/>	<input type="text"/>
Hours							Minutes	

No time spent



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5A. How much time did your organization spend on the following activities for Tax Year 2017?

This time is for in-house staff only, not any external service providers.

3. 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"/>	<input type="text"/>	<input type="text"/>	:	<input type="text"/>	<input type="text"/>
Hours							Minutes	

No time spent

4. Calculating and depositing estimated income tax payments

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	:	<input type="text"/>	<input type="text"/>
Hours							Minutes	

No time spent

5. Completing and submitting your Tax Year 2017 federal income tax return

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	:	<input type="text"/>	<input type="text"/>
Hours							Minutes	

No time spent

6. Other tax-related activities, please describe:

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	:	<input type="text"/>	<input type="text"/>
Hours							Minutes	

No time spent

5B. How much time did each of the following types of individuals spend performing tax reporting compliance-related activities for Tax Year 2017?

Include time spent by both employees and volunteers. Do not include time spent by any external service provider.

1. Executives, officers, or directors

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	:	<input type="text"/>	<input type="text"/>
Hours							Minutes	

No time spent

2. In-house professionals or managers

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	:	<input type="text"/>	<input type="text"/>
Hours							Minutes	

No time spent

3. Clerical or administrative staff

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	:	<input type="text"/>	<input type="text"/>
Hours							Minutes	

No time spent



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5B. How much time did each of the following types of individuals spend performing tax reporting compliance-related activities for Tax Year 2017?

Include time spent by both employees and volunteers. Do not include time spent by any external service provider.

4. Trustees or board members

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	:	<input type="text"/>	<input type="text"/>
Hours							Minutes	

No time spent

5. Other types of employees, *please describe*:

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	:	<input type="text"/>	<input type="text"/>
Hours							Minutes	

No time spent

5C. Based on your responses in question 5B, what is the average hourly pay rate for all individuals in your organization who are responsible for federal income tax-related activities?

If you don't know the hourly pay rates for all of the individuals listed in question 5B, please provide your best estimate.

\$

<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>
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Dollars Cents

Costs Associated with Tax Compliance

Think about how much money your organization spent to comply with its Tax Year 2017 federal income tax reporting obligations. Costs associated with tax compliance are a very important part of assessing burden, so please provide your best estimate.

6. What were the total fee(s) your organization paid to all external service providers for all tax and tax-related services during Tax Year 2017?

\$

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>
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Dollars Cents

No money spent → *Skip to question 7*

6A. Of the amount in 6, how much was spent only on federal income tax planning?

\$

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>
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Dollars Cents

No money spent

6B. Of the amount in 6, how much was spent only on Tax Year 2017 federal income tax return preparation?

\$

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>
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Dollars Cents

No money spent



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7. How much money, if any, did your organization spend during Tax Year 2017 on tax-specific software?

Include any costs your organization may have incurred for annual maintenance and updates.

Total money spent on all tax-specific software (e.g., TurboTax®, CCH®, ONESOURCE™, Aplos.com, custom software)

\$

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Dollars

Cents

No money spent on tax-specific software

8. If applicable, how much money did your organization spend on tax-related activities not included in questions 6 and 7 for Tax Year 2017? This may include money spent on electronic submission, photocopies, tax research services, tax publications and journals, transportation, postage, or IRS user fees.

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

8A. Total money spent on all other organization-related tax activities?

\$

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Dollars

Cents

No money spent → Skip to question 9

8B. Of the amount in 8A, how much was spent only on your organization's Tax Year 2017 federal income tax return?

\$

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Dollars

Cents

No money spent

For this survey, we asked that you provide estimates of the time and money associated with completing your organization's Tax Year 2017 federal income tax return. 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 Tax Year 2017 federal income tax returns 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.

9. Did one or more of your estimates in questions 5A and 5B of the time your organization spent performing tax reporting compliance-related activities at your organization include...

Mark all that apply.

- a. Time spent filing a Tax Year 2017 federal income tax return for any organizations other than the one to which this survey is mailed?
- b. Time spent meeting state tax filing obligations?
- c. Time spent on your organization's financial audit?
- d. I did not include time spent on any of these activities in my estimate for questions 5A and 5B.



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10. Did one or more of your estimates in questions 6 through 8 of the money your organization spent to comply with its Tax Year 2017 federal income tax reporting obligations include...

Mark all that apply.

- a. Money spent filing a Tax Year 2017 federal income tax return for any organizations other than the one to which this survey is mailed?
- b. Money spent meeting state tax filing obligations?
- c. Money spent on your organization's financial audit?
- d. I did not include money spent on any of these activities in my estimates for questions 6 through 8.

Additional Questions

11. On average, how many full time and part-time employees, if any, did your organization have during Tax Year 2017?

If you do not know how many employees or volunteers your organization has, 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.)

11A. Number of full-time employees?

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Full-time employees

11B. Number of part-time employees?

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Part-time employees

11C. Number of volunteers?

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Volunteers



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12. How many state income tax returns did your organization file during Tax Year 2017? If you do not know how many state income tax returns your organization filed, please provide your best estimate.

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Number of
returns

13. 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?

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14. 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?

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Thank you for completing our survey.

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

The Privacy Act of 1974 states that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if you do not provide it and whether or not you must respond under the law.

Our legal right to ask for this information is 5 U.S.C. 301.

The primary purpose for requesting the information is to analyze the role of taxpayer burden in tax administration. We will also use the information to fulfill the IRS' 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. We will also use the information provided to better understand taxpayer needs and burden reduction opportunities.

Tax information may be disclosed only as provided by 26 U.S.C. 6103. Providing the information is voluntary. Not providing all or part of the information requested may reduce our ability to address taxpayer concerns regarding paperwork reduction.

OMB No: 1545-2212. This report is authorized under the Paperwork Reduction Act. 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 to the fullest extent allowable under the Freedom of Information Act (FOIA). Public reporting burden for this collection of information is estimated to average 15 to 20 minutes, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Special Services Section, SE:W:CAR:MP:T:M:S, Room 6129, 1111 Constitution Ave. NW, Washington, DC 20224.

