

Findings From Mandate Awareness Research For 990-N/e-Postcard

*Federal Form 990 N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations
Not Required To File Form 990 or 990-EZ*

Prepared For:

The Internal Revenue Service

January 2008

Table Of Contents

<i>Content</i>	<i>Page #</i>
Background, Purpose, Method & Scope	3
Key Findings	5
Detailed Findings Sections:	
Composition Of The EOBF Database.....	7
Awareness Of The 990-N Filing Requirement.....	8
Letter Receipt Diagnostics.....	10
Filing Intent & Concerns.....	12
Ability/Readiness To File 990-N.....	16
Communicating With The Target Audience.....	17
Composition Of Target Audience.....	22
Appendix	
Embedded Questionnaire/Letter To Organizations	
Detailed Disposition OF EOBF List Used In Screening	

Introduction

Background, Purpose, Method & Scope

- Beginning in 2008, small tax-exempt organizations previously not required to file Forms 990 and 990-EZ (those with normal gross receipts of \$25,000 or less) may be required to file an annual electronic notice, *Form 990-N (e-Postcard)*. Exceptions include organizations already filing some form of 990 and churches/church auxiliaries/church associations. Those subject to the notice and not filing for 3 consecutive years will lose their tax-exempt status.
- The IRS mailed educational letters (see sample in Appendix) to potential 990-N filers in July—December 2007 (using the EOBF list of approximately 645,000 potentially qualified organizations) and asked Russell Research to survey them in order to:
 - Gain insight into the effectiveness of 990-N communications efforts.
 - And to determine the readiness of small organizations to electronically file an e-Postcard.
- The IRS provided a sample of 60,000 from the EOBF list and, in December and January, Russell interviewed 1,011 of the organizations, staggering the surveys to assure a random sample of organizations mailed to at different times throughout the mailing period. These interviews were conducted with 990-N decision-makers in each organization still in existence and active, and having past-3-year average annual gross receipts of \$25,000/less. Interviews were conducted by telephone, with records kept of those on the IRS list who fell outside the mandate criteria.

Key Findings

Key Findings

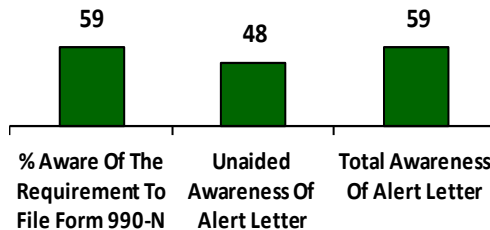
Survey call records show that as few as 44% of the EOBMF list appear to be still in existence.

Among those still operating, 65% were 990-N qualified – and it’s this group that forms the sample of respondents in the survey.

Among the other 35% who are still in existence but not qualified for 990-N, 88% said they use Form 990 or 990EZ.



Among organizations still operating and qualified for 990-N, 59% were aware of the 990-N requirement and 48% were voluntarily aware of the letter – with awareness rising to 59% after probing.



Overall, 80% of the 990-N qualifieds said they “definitely will” file a 990-N in the future. The impact of the letter here was clear, with significantly higher likelihood of filing among those aware of it.

	Total Sample %	Aware Of Letter %	Not Aware %
Definitely Will File	80	86	70
Probably Will File	14	9	22
Might/Might Not	3	3	4
Def/Probably Not	3	2	4



Finally, in terms of how to communicate with this target re: 990-N and EO matters, it is clear that these organizations are heavily mail-oriented and far less open to electronic communication than we’ve seen with other IRS target groups.

	Total Sample (950)
Total Def/Probably Will File 990-N In Future	%
Regular Mail	90
E-mail	35
Telephone	22
Through IRS.gov	17

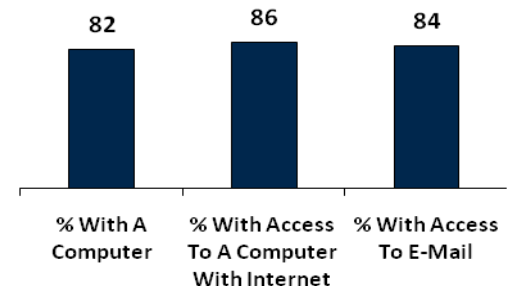


What are the concerns about filing 990-N? Mainly that they may forget how to access the website. The other top concerns are technology-based...

	Total Sample (950)
Total Def/Probably Will File 990-N In Future	%
May forget how to access the website	45
Lack of computer capability	24
Not having Internet access or email	23
Org. mainly elderly & not conf. w/computers	21



The percentage of those highly likely to file 990-N is very similar to the proportion of organizations who appear to be technically capable of filing the notice.



Detailed Findings

Statistical Notation Used In Detailed Findings

- *A Circle Indicates That One Figure/Data Point Is Significantly HIGHER Than Another At The 95% Confidence Level.*
- *A Box Indicates That One Figure/Data Point Is Significantly LOWER Than Another At The 95% Confidence Level.*

Other Graphics Are Also Used To Highlight A Group Or Set Of Groups, Or To Indicate A Notable Data Point.

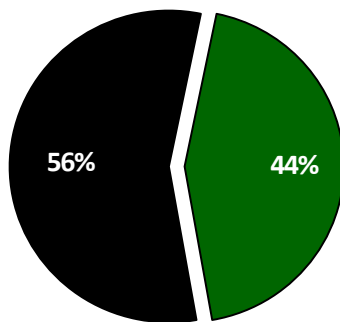
Composition Of The EOBF Database

- In screening for qualified respondents, Russell completed call contact with 3,568 organizations on the IRS-provided list of organizations receiving letters. Of these, 44% were organizations still in existence and 56% were organizations where the contact resulted in an indication of non-operation (see Appendix for call disposition). Among the existing orgs, 65% indicated qualification for the 990-N requirement (normally \$25,000 or less in gross receipts) – with 88% of the remaining 35% saying they already file a 990 or 990-EZ.

Summary Of Screening Contacts From EOBF Sample

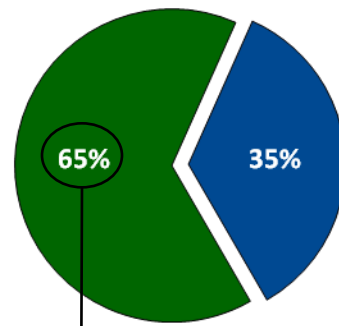
Among Total Screened (n=3,568)

- Org No Longer Exists
- Org Still In Existence



Among Those Still In Existence (n=1560)

- Exist & Qualified For 990-N Requirement
- Exist & Not Qualified For 990-N Requirement

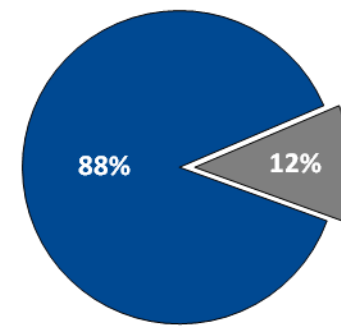


65% = the 1,011 Respondents In Survey



Among Those Not Qualified For 990-N (n=549)

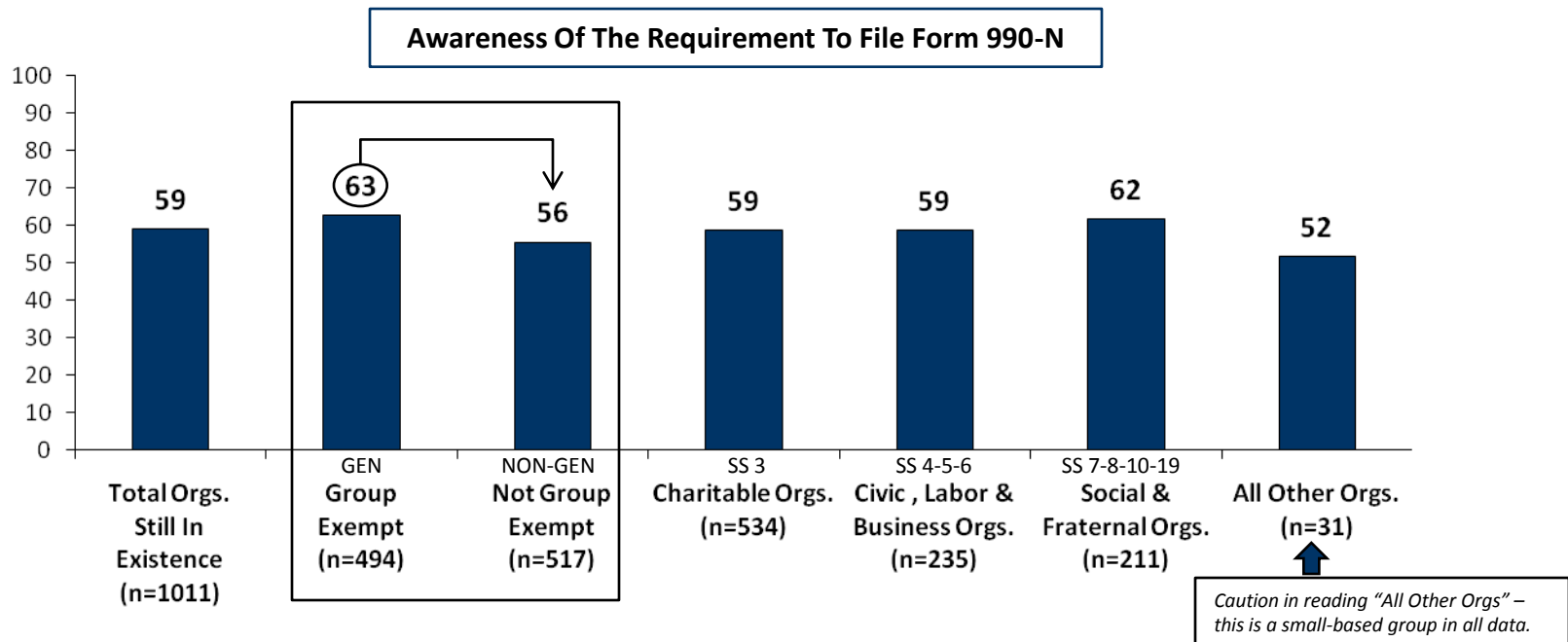
- Already File 990/990EZ
- Do Not File 990/990EZ, Don't Know



Notes: Data collected from Records of Calls, Screening Qs A (whether still in existence/active), D (average past-3-year gross receipts), and E (whether non-mandated organizations file any 990).

Awareness Of 990-N/e-Postcard Filing Requirement

- Among those organizations still in existence AND qualified for 990-N on the Normally \$25K or Less in Gross Receipts criteria (n=1,011), 59% were aware of the requirement – though this was higher among Group Exempts (GENs) than Non-Group Exempts (NON-GENs). There were no notable differences in awareness among Sub-section Code sub-groups with readable samples (the “All Other Orgs” segment was very small-based).



Q1: Are you aware that, starting in 2008, some small, tax-exempt organizations will be required to electronically file a Form 990-N for tax periods beginning after December 31, 2006?

Unaided Acknowledgement Of Receipt Of 990-N Alert Letter

- Among those 59% aware of the 990-N requirement, 81% attributed awareness to a letter received from the IRS, TEGE or Commissioner – with virtually all saying they received the letter directly (and not from someone else who got the letter and then passed it on to them).
- Re-basing that 81% letter-aware group to the total sample shows that the net proportion of 990-N qualified organizations with UNAIDED ACKNOWLEDGEMENT OF RECEIPT of the letter was 48% – with few differences across the readable sub-groups.

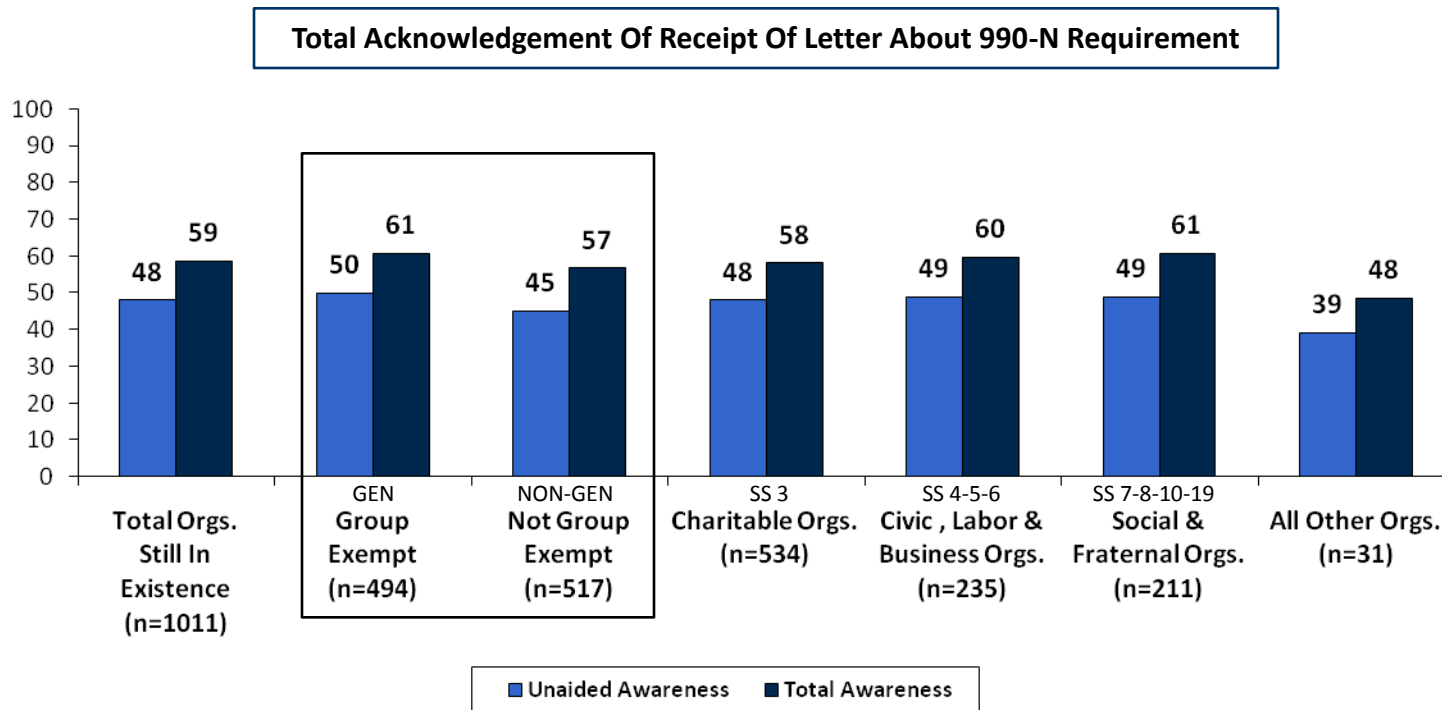
Unaided Acknowledgement Of Receipt Of Letter About 990-N Requirement

	Total Orgs Still In <u>Existence</u>	GEN Group <u>Exempt</u>	NON-GEN Not Group <u>Exempt</u>	SS-3 Chari- table <u>Orgs</u>	SS-4-5-6 Civic/ Labor/ Business <u>Orgs</u>	SS-7-8-10-19 Social And Fraternal <u>Orgs</u>	All Other <u>Orgs</u>
Total Respondents Aware Of 990-N Filing Requirement	(597)	(310)	(287)	(313)	(138)	(130)	(16)
<u>Of Those Who Were Aware Of The Filing Requirement...</u>							
<u>Received A Letter From The IRS/TEGE/Commissioner</u>	<u>81</u>	<u>80</u>	<u>82</u>	<u>81</u>	<u>83</u>	<u>80</u>	<u>75</u>
Received a letter from the IRS/TEGE/Commissioner	79	77	80	79	80	76	75
Someone else received the letter and gave it to me	4	7	2	4	4	7	0
<u>Re-Based To Total Sample From Mailing List...</u>	(1011)	(494)	(517)	(534)	(235)	(211)	(31)
<u>% Had Unaided Awareness Of 990-N Alert Letter</u>	<u>48</u>	<u>50</u>	<u>45</u>	<u>48</u>	<u>49</u>	<u>49</u>	<u>39</u>

Q2: How did you learn that some tax-exempt organizations may be required to file a Form 990-N in 2008?

Total Acknowledgement Of Receipt Of 990-N Alert Letter

- Respondents were also probed directly about their receipt of the 990-N alert letter. Netting together Unaided and Probed awareness into a TOTAL ACKNOWLEDGEMENT OF RECEIPT figure shows that, after probing, 59% of the 990-N Qualified, Existing organizations were aware of receiving the letter. This was statistically consistent across all of the readable sub-groups.



Q2: How did you learn that some tax-exempt organizations may be required to file a Form 990-N in 2008?

Q3: Have you or anyone else in your organization ever received a letter...alerting the organization that it may be required to file a Form 990-N in 2008?

Action Taken Upon Receipt Of The Letter

- 76% of those acknowledging receipt of the 990-N alert letter claimed to have taken some action because of it.** The most common actions were to give it to the right person (a tax preparer, accountant, treasurer, etc.) or to file it for future reference, followed by doing more research on the requirement.

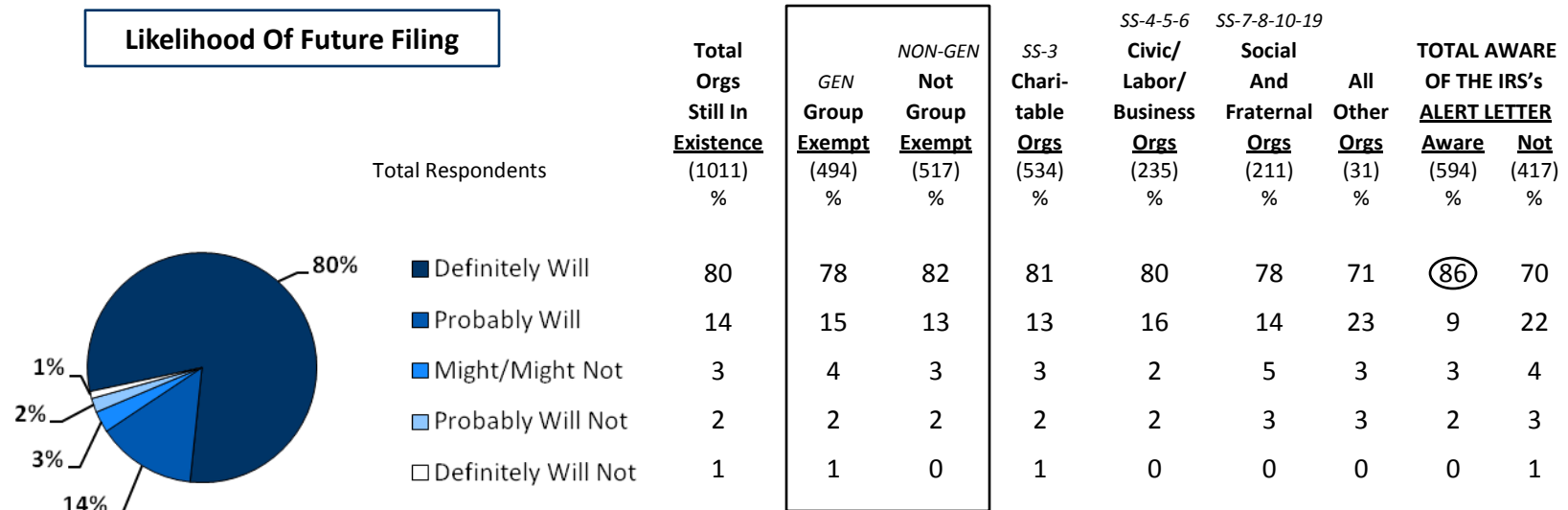
What Recipients Did After Receiving The 990-N Alert Letter

	Total Orgs Still In Existence (593)	NON-GEN		SS-3 Charitable Orgs (310)	SS-4-5-6 Civic/ Labor/ Business Orgs (140)	SS-7-8-10-19 Social And Fraternal Orgs (128)	All Other Orgs (15)
		GEN Group Exempt (300)	Not Group Exempt (293)				
Total Respondents Aware Of 990-N Filing Requirement							
<u>Took Action (net)</u>	<u>76</u>	<u>74</u>	<u>79</u>	<u>79</u>	<u>74</u>	<u>71</u>	<u>80</u>
<u>Distributed Internally/Sent To Right Person</u> (subnet)	<u>25</u>	<u>24</u>	<u>26</u>	<u>25</u>	<u>26</u>	<u>22</u>	<u>27</u>
Gave it to tax preparer/accountant/CPA	11	8	15	13	12	8	7
Gave it to treasurer	6	5	6	6	7	2	13
<u>Researched The Requirement (Online/via Phone)</u>	<u>15</u>	<u>16</u>	<u>13</u>	<u>15</u>	<u>14</u>	<u>14</u>	<u>13</u>
<u>Miscellaneous Action Mentions</u>							
Held onto it/kept it/filed it for future reference	24	20	29	24	26	23	27
Went to the council/showed it to the board members	4	4	4	4	4	4	0
<u>Took No Action/No Action Yet</u>	<u>24</u>	<u>26</u>	<u>21</u>	<u>21</u>	<u>26</u>	<u>29</u>	<u>20</u>

Q4: What did you or the organization do after receiving this letter?

Likelihood Of Filing 990-N

- Respondents were read a description of the 990-N requirement and asked about their organization’s likelihood of filing a 990-N (e-Postcard) in the future. 80% said they “Definitely Will” file an electronic 990-N in the future and, in total, 94% said they “Definitely” or “Probably” will. The level of strongest commitment to future filing (“Definitely Will”) was significantly higher among those who were aware of the IRS’s alert letter – which indicates that the letter not only informed, but moved target organizations closer to compliance.



Q5: Now that you know more about it, please tell me how likely your organization is to file an electronic Form 990-N in 2008? Would you say that the organization...

Reasons For Future Filing Intent

- Why such high positive filing intent? Reasons tabled to the left below show that it is driven almost solely by a desire to be in compliance (in order to maintain exempt status).
- Reasons for neutral/negative intent (tabled to the right below) are dispersed across mentions which indicate general hesitation as well as lack of computer equipment.

Why Likely To File 990-N In The Future	
	Total Orgs Still In Existence
Total Definitely/Probably Will File 990-N In The Future	(950) %
<u>The Requirement To File 990-N</u> (subnet)	<u>72</u>
It's required/mandatory/want to comply with IRS	53
It's the law now/need to obey the law	12
It's our firm's decision/boss prefers it	7
<u>Miscellaneous Mentions</u>	
In order to maintain exempt status	22
Need more information	2

Why Neutral Or Negative To Filing 990-N In Future	
	Total Orgs Still In Existence
Total Might/Might Not/Prob. Not/Def. Not File 990-N	(61) %
<u>Neutral</u> (net)	<u>30</u>
If it's required/if it's mandatory we'll do it	18
Need more information	5
<u>Negative</u> (net)	<u>25</u>
<u>Don't Have PC Equipment</u> (subnet)	<u>13</u>
We don't have a computer	11
<u>Miscellaneous Negative Mentions</u>	
Will not do it electronically	7
Prefer paper	5

Q6: Why do you say that?

Concerns About Filing 990-N

- Respondents were asked to volunteer any concerns they might have about filing 990-N. Over half of them said they had no concerns at all. Among those with concerns, top mentions were a need for more information and concerns about inconvenience, difficulty, and amount of time required.

Concerns With The e-filing Process (Open Ended Responses)

	Total Orgs Still In <u>Existence</u> (1011)	<i>GEN</i> Group <u>Exempt</u> (494)	<i>NON-GEN</i> Not Group <u>Exempt</u> (517)	<i>SS-3</i> Chari- table <u>Orgs</u> (534)	<i>SS-4-5-6</i> Civic/ Labor/ Business <u>Orgs</u> (235)	<i>SS-7-8-10-19</i> Social And Fraternal <u>Orgs</u> (211)	All Other <u>Orgs</u> (31)
Total Respondents From Mailing List							
<u>Total Have Concerns</u> (net)	<u>47</u>	<u>46</u>	<u>48</u>	<u>50</u>	<u>43</u>	<u>42</u>	<u>52</u>
Need More Info/Not Sure We Can Do This	23	22	24	23	23	20	32
Concerned It's Inconvenient/Difficult/Time-Consuming	11	9	13	14	10	4	10
<u>Miscellaneous Concerns</u>							
We're non-profit/don't make money	3	3	3	3	2	4	6
Will have to leave it up to CPA/accountant/auditor	3	2	3	3	4	1	0
<u>Total With No Concerns About Filing 990-N/e-Postcard</u>	<u>53</u>	<u>54</u>	<u>51</u>	<u>50</u>	<u>56</u>	<u>57</u>	<u>48</u>

Q7: Do you have any concerns in regards to the need to file a Form 990-N for your organization?

Concerns About Filing Form 990-N (Cont'd.)

- Respondents were also read list of possible concerns about filing 990-N and asked to select any relevant to them/their organization. Results show one major point of concern in every group – “may forget how to access the website”. Other mentions were at a far lower level, though most skewed higher among the GEN group and Social and Fraternal Orgs than other groups.

Concerns With The Filing Process (From A List Read To Respondents)

	Total Orgs Still In <u>Existence</u> (1011)	GEN Group <u>Exempt</u> (494)	NON-GEN Not Group <u>Exempt</u> (517)	SS-3 Chari- table <u>Orgs</u> (534)	SS-4-5-6 Civic/ Labor/ Business <u>Orgs</u> (235)	SS-7-8-10-19 Social And Fraternal <u>Orgs</u> (211)	All Other <u>Orgs</u> (31)
Total Respondents From Mailing List							
<u>Concerns With Filing The 990-N</u>							
May forget how to access the website	45	44	46	44	46	47	45
Organization does not have a computer	24	26	22	20	23	32	39
Organization does not have Internet or email access	23	25	21	19	22	33	29
Org. primarily elderly not comfortable w/computers/tech.	21	25	17	16	19	36	19
Org. part of group exemption & shouldn't be req'd to file 990-N	20	27	14	14	26	30	26
Not comfortable working on a computer	19	21	18	16	18	29	23
Letter said org. not previously filed, when in fact it has	13	10	16	12	14	12	16
Org. is parent in group & will have to contact all of its subsidiaries	11	18	0	10	10	17	3
Org. primarily vets. & shouldn't be required to file	5	9	2	2	9	11	0

Q8: Following are some concerns that other exempt organizations have given us in regards to the need to file a Form 990-N. After I read each reason, please tell me if this is also a concern for you and your organization?

Assessing The Organizations' Ability To File 990-N

- To determine the target audience's ability/readiness to electronically file 990-N, the survey asked about the presence of computers and e-mail. 82% of respondents said that they/their organization has a computer. Slightly more (86%) said they have access to a computer with an Internet connection. Among those with neither a PC/Internet access, 88% were aware of free public computers. In addition, 84% of the target said they have access to e-mail.

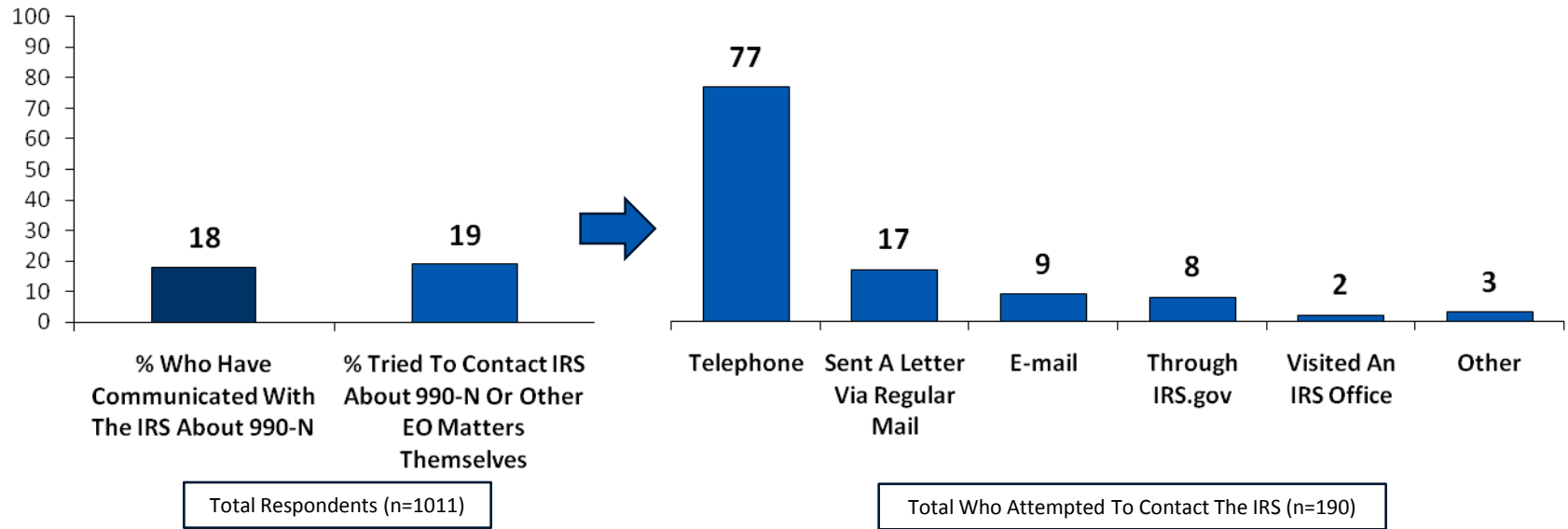
Assessing The Organizations Ability/Readiness To File 990-N

	Total Orgs Still In Existence (1011) %	NON-GEN		SS-3 Chari- table Orgs (534) %	SS-4-5-6 Civic/ Labor/ Business Orgs (235) %	SS-7-8-10-19 Social And Fraternal Orgs (211) %	All Other Orgs (31) %
		GEN Group Exempt (494) %	Not Group Exempt (517) %				
Total Respondents From Mailing List							
<u>% Of Individuals Or Organizations With A Computer</u>	82	80	85	87	80	74	74
<u>% With Access To A Computer With An Internet Connection</u>	86	83	88	90	86	76	74
New Base: Total With Neither A Computer Nor Internet Access	(123)	(75)	(48)	(45)	(30)	(41)	(7)
<u>% Aware Of Free Computers (i.e. At A Library)?</u>	88	88	88	91	90	85	71
<u>% With Access To Email</u>	84	81	86	89	82	73	74

Organizations' Past Experience In Communication With The IRS

- Just under 20% of the target audience said they have communicated with IRS in the past about 990-N or have tried to contact IRS about 990-N or other exempt matters. Of those contacting the IRS, most (77%) used a telephone – with low use of other methods, including electronic methods.

Past Communication With The IRS And Specific Methods Used



Q10: Have you ever had communications with the IRS related to electronic Form 990-N or any other exempt organization matters?

Q11: Have you ever attempted to contact the IRS yourself about electronic Form 990-N or other exempt organization matters?

Q12: How did you attempt to contact the IRS?

How IRS Can Best Communicate With This Audience

- Asked how IRS could best get information to them about 990-N, respondents overwhelmingly preferred Regular Mail, with only 35% preferring communication via e-mail, 22% telephone, and 17% via IRS.gov. Note that the proportion of this audience who are open to e-mail communication is far lower than what we found among the Form 990 audience in last year’s 990 Mandate Awareness research (where it was 63%).

How Organizations Prefer To Be Contacted By The IRS With 990-N Information

	Total Orgs Still In <u>Existence</u> (1011)	NON-GEN		SS-3 Charitable <u>Orgs</u> (534)	SS-4-5-6 Civic/ Labor/ Business <u>Orgs</u> (235)	SS-7-8-10-19 Social And Fraternal <u>Orgs</u> (211)	All Other <u>Orgs</u> (31)
		GEN Group <u>Exempt</u> (494)	Not Group <u>Exempt</u> (517)				
Total Respondents From Mailing List	(1011)	(494)	(517)	(534)	(235)	(211)	(31)
<u>Best Way To Be Contacted By The IRS?</u>							
Regular mail	90	88	91	89	91	90	94
e-mail	35	36	33	37	35	29	19
Telephone	22	22	23	25	19	21	16
Through the IRS’s website – IRS.gov	17	18	15	16	19	16	19
News articles	8	8	7	7	9	7	3
Advertising	4	4	3	3	6	4	0
Through other Internet websites	2	2	1	2	1	2	0
Software companies	1	1	2	2	1	0	0

NOTE: Multiple answers allowed.

Q9: If the IRS needed to get you information about electronic Form 990-N, how should it go about contacting you – would the best way be through...

Visits To IRS.gov & Subscription To EO Update

- In other communication-related measures, only 30% of this audience said they ever access IRS.gov about 990-N or other exempt issues. And, of those who do, only 18% said they have signed up for the EO Update – with most of the rest saying they were not aware of it.

Use Of IRS.gov And The EO Update

	Total Orgs Still In Existence	GEN Group Exempt	NON-GEN Not Group Exempt	SS-3 Chari- table Orgs	SS-4-5-6 Civic/ Labor/ Business Orgs	SS-7-8-10-19 Social And Fraternal Orgs	All Other Orgs
Total Respondents From Mailing List	(1011)	(494)	(517)	(534)	(235)	(211)	(31)
<u>% Ever Accessed The IRS Website (IRS.gov)</u>	30	29	31	33	29	23	29
(New Base: Total Who Accessed IRS.gov)	(301)	(143)	(158)	(175)	(68)	(49)	(9)
<u>% Signed Up For "The EO Update"?</u>	18	19	18	18	16	22	22
<u>Reasons For Signing Up</u>							
(New Base: Total Who Signed Up For EO Update)	(55)	(27)	(28)	(31)	(11)	(11)	(2)
To keep myself updated with all changes	47	48	46	45	55	55	0
It's informative/gives a lot of information	29	26	32	29	18	27	100
See any new forms that are available	5	4	7	3	0	18	0
<u>Reasons For Not Signing Up</u>							
(New Base: Total Visited IRS.gov & Did Not Sign Up For EO Update)	(246)	(116)	(130)	(144)	(57)	(38)	(7)
<u>Did not know about it/wasn't aware</u>	68	72	65	66	72	71	71

Q13: Do you ever access the IRS.gov website for information about electronic Form 990-N or other exempt organization matters

Q14: Have you signed up to receive the exempt organization electronic newsletter, also known as the EO Update?

Q15: Why (have/haven't) you signed up to receive the exempt organization electronic newsletter, also known as the EO Update)?

Information Respondents Would Like To See On IRS.gov

- When asked for information they would like to see on IRS.gov that is not currently available there, about 70% of respondents had no suggestions. Among those who did, most wanted more information on 990-N, how to get forms, and more information on requirements.

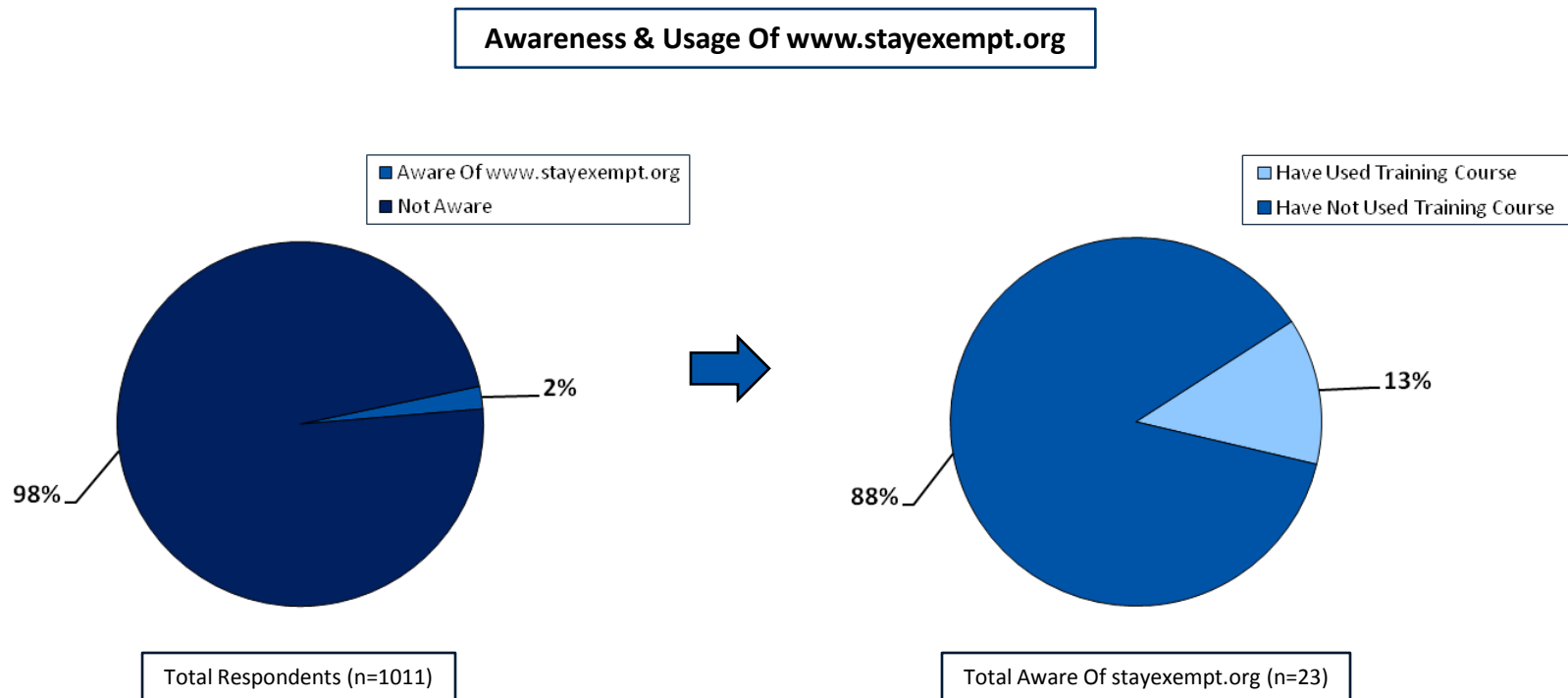
Additional Information That The 990-N Target Would Like To See On IRS.gov

	Total Orgs Still In Existence (301)	NON-GEN		SS-3 Chari- table Orgs (175)	SS-4-5-6 Civic/ Labor/ Business Orgs (68)	SS-7-8-10-19 Social And Fraternal Orgs (49)	All Other Orgs (9)
		GEN Group Exempt (143)	Not Group Exempt (158)				
Total Who Access The IRS Website (IRS.gov)							
<u>Would Like More Information On 990-N (net)</u>	<u>29</u>	<u>31</u>	<u>27</u>	<u>27</u>	<u>22</u>	<u>45</u>	<u>33</u>
Want to see 990-N/want more info about 990-N	13	15	10	12	4	28	0
More information on how to get forms	3	3	3	3	1	6	0
More information on requirements	1	1	0	0	3	0	0
<u>Miscellaneous Mentions</u>							
Use layman's terms/easier to understand language	2	1	3	2	0	2	0
Site needs a better search feature/it's difficult to search	2	1	3	2	1	0	11
Nothing/Don't Know	71	68	73	73	78	55	66

Q16: What information would you like to see on the IRS.gov website that is not currently available?

StayExempt.org Awareness & Usage

- Asked specifically about the stayexempt.org online training course, only 2% were aware of it and among that small base of aware, only 13% had used it – which translates to less than one-half of one percent of this target audience having used it.



Q17: Are you aware of the online training course called stayexempt.org?

Q18: Have you used the online training course called stayexempt.org?

Q19: How useful did you find the online training course called stayexempt.org? (Small base - not included)

Organizational Composition Of Mandate-Qualified Sample

- Measures of research sample composition show that virtually all of the target audience are still active in their mission, but that most are indeed quite small – with 82% having no paid employees and with the annual gross receipts averaging \$8,660. There were few differences in characteristics across each of the sub-groups.

Organizational Dynamics

	Total Orgs Still In <u>Existence</u> (1011) %	<i>GEN</i> Group <u>Exempt</u> (494) %	<i>NON-GEN</i> Not Group <u>Exempt</u> (517) %	<i>SS-3</i> Chari- table <u>Orgs</u> (534) %	<i>SS-4-5-6</i> Civic/ Labor/ Business <u>Orgs</u> (235) %	<i>SS-7-8-10-19</i> Social And Fraternal <u>Orgs</u> (211) %	All Other <u>Orgs</u> (31) %
Total Respondents From Mailing List							
<u>Current Status Of Existing Organizations</u>							
Still Active In Its Mission	98	99	97	97	99	98	97
Not Currently Active, But Still Officially in Existence	2	1	3	3	1	2	3
<u># Paid Employees</u>							
None/0	82	82	83	83	86	78	71
1-4 Employees	11	10	12	11	6	15	23
5-9 Employees	3	4	2	3	3	3	0
10 or More Employees	3	4	3	3	4	3	6
Average (Mean) # Employees	1.0	1.1	0.9	0.9	1.0	1.1	1.5
<u>Average Gross Receipts</u> (Mean \$000)	\$8,660	\$8,200	\$9,103	\$8,835	\$8,687	\$8,524	\$6,435

QA Is this organization...(current status of organization)?

QC In total, how many people are paid employees of this organization?

QD On average over the past 3 years, what would you say were the average annual gross receipts of (organization)?

Comparing The Research Sample To The Larger EOMBF List

- Finally, the research sample was quota'd to assure that 4 EO Groups were represented in proportion to their presence in the larger EOBMF database. As shown below, the research sample closely reflects the IRS database, not only at the Group level but also at the Sub-Section Code level.

Comparing The EOMBF List & The Total Research Sample

Total Respondents		EOMBF Provided <u>List</u> (60,000) %	Total Research <u>Sample</u> (1011) %
<u>SS Code</u>			
	<u>Group I</u>	<u>53</u>	<u>53</u>
(3)	Charitable organizations	53	53
	<u>Group II</u>	<u>23</u>	<u>23</u>
(4)	Civic leagues, social welfare	12	13
(5)	Labor unions, agricultural organizations	5	5
(6)	Business leagues	6	5
	<u>Group III</u>	<u>21</u>	<u>21</u>
(7)	Social clubs	5	5
(8)	Fraternal beneficiary societies (providing insurance benefits)	8	8
(10)	Fraternal organizations (no insurance benefits)	3	3
(19)	War veterans organization	4	4
(All others)	<u>Group IV</u>	<u>3</u>	<u>3</u>

Note: Data for the research sample recorded and tabulated from list appends provided by IRS with the 60,000 sample from the EOBMF database.

Disposition Of Calls During Screening

- Following is a summary of the record of call attempts during screening for the survey. This is the basis of the estimate of the proportions of “still in existence” vs. “no longer in existence” organizations shown early in the report.

Record Of Disposition Of Calls During Screening For The Survey

	Total Organizations Identified As	
	<u>In Existence Or Not</u>	
	(3568) Raw #s	100 %
Total Respondents		
Telephone Number Has Been Disconnected	1504	42%
Person At Phone Said Organization No Longer Exists And Would Not Answer Questions	349	10%
Person At Phone Number Answered Q “A” And Said Organization Has Officially Disbanded	155	4%
(Total Estimated To Be Disbanded/No Longer In Operation)	(2008)	(56%)
Person Answering Said Gross Receipts Exceed \$25,000 (Not Interviewed Further)	549	15%
Person Answering Indicated Organization Is In Existence & 990-N Qualified (Total Research Sample)	1011	28%
(Total Organizations Known To Still Be In Existence)	(1560)	(44%)

Data sometimes do not add to 100% due to rounding.