



**ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (990)**

ORGANIZATION NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

\_\_\_\_\_

TAX YEAR ENDING \_\_\_\_\_

This organizer is designed to assist you in gathering the information needed to prepare the Organization's current year tax returns. Complete the organizer and answer all applicable questions.

**Please Note:** Any reference to Form or Schedule instructions refers to the instructions to the 2012 Form 990 or to the Schedules supporting the 2012 Form 990.

**PART I - GENERAL INFORMATION**

**YES**      **NO**

- |      |   |       |       |
|------|---|-------|-------|
| 101) | If we do not audit your organization, please provide the following:   |       |       |
|      | a) General ledger or trial balance  | _____ | _____ |
|      | b) Depreciation schedules   | _____ | _____ |
|      | c) Balance Sheet & Statement of Activities and Audited Financial Statements, if any.  | _____ | _____ |
|      | d) § 501(c)(3), §501(c)(4) organizations and §4947(a)(1) trusts should provide a statement of functional expenses allocating the organization's expenses among three categories: Program , Management/General and Fundraising. (schedule 1)   | _____ | _____ |
|      | e) For all organizations <u>other than</u> §501(c)(3) and (c)(4) organizations and §4947(a)(1) charitable trusts, the classification of expenses is optional. If the Organization desires to show an allocation of expenses among the functional categories, provide the information described in d). | _____ | _____ |
| 102) | If this is the first year we will prepare your returns, please provide the following:   |       |       |
|      | a) Tax returns for the three prior years.   | _____ | _____ |
|      | b) Contribution detail to support the Public Support information (Schedule A) in the Forms 990 for the four prior years.  | _____ | _____ |
|      | c) IRS notification of exempt status (determination letter).  | _____ | _____ |
|      | d) Application for exemption (Form 1023 or 1024.)   | _____ | _____ |
|      | e) IRS determination letter for any qualified retirement plan(s).   | _____ | _____ |

- f) Articles of incorporation/formation (initial and amended, if any) and Bylaws. \_\_\_\_\_
- g) Indicate the Organization's state of legal domicile \_\_\_\_\_
- h) Type of entity, such as corporation, trust \_\_\_\_\_
- i) Website address \_\_\_\_\_
- j) Provide a copy of the Organization's mission as articulated in the Organization's governing documents and as approved by the governing body. \_\_\_\_\_
- k) Describe the Organization's mission or its most significant achievement, whichever the Organization wishes to highlight. Attach a separate narrative, if necessary.  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

103) **Provide copies of any correspondence related to the previously filed returns.** \_\_\_\_\_

104) If changes have been made to the prior year returns, have these changes been posted to the general ledger? \_\_\_\_\_

105) Did the Organization add any new general ledger accounts during the tax year? If yes, provide a list with a brief explanation of each account.  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

106) Please provide complete copies of all Schedules K-1 received by the Organization. \_\_\_\_\_

**PART II – FORM 990-EZ AND FORM 990-N CRITERIA**

201) Are the Organization's gross receipts under \$200,000 and total assets at the end of the year under \$500,000? If yes, you may be able to file Form 990-EZ in lieu of Form 990. See the Form instructions for filing criteria for certain organizations. \_\_\_\_\_

202) Are the Organization's gross receipts normally less than \$50,000, based on a three-year average (assuming you have been in existence for three or more years)? If yes, you may only need to file Form 990-N. See the Form instructions for filing criteria for certain organizations. \_\_\_\_\_

**PART III – STATEMENT OF PROGRAM ACCOMPLISHMENTS**

301) Did the Organization engage in any activity not reported on a previously filed Form 990/990-EZ? If yes, describe the activity.  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

302) Did the Organization cease conducting or make significant changes in how it conducts any program services? If yes, describe the changes and see Schedule N section of this Organizer.  
 \_\_\_\_\_  
 \_\_\_\_\_

303) For each of the Organization's three largest program services (determined by the amount of expenses incurred), prepare a statement that fully describes the services provided (such as, the number of persons served, sessions held, research performed, and so on). Use specific measurements. Include as an attachment to this organizer. \_\_\_\_\_

- 304) If the Organization is a §501(c)(3), §501(c)(4) org. or a §4947(a)(1) trust,:
- a) Report total expenses, total grants/allocations to others and total revenue for each program service reported. \_\_\_\_\_
  - b) Describe the Organization's other program services. Report the revenue, expenses and grants from all other programs in a lump sum. \_\_\_\_\_
  - 1) Total Revenue for Other Programs \$ \_\_\_\_\_
  - 2) Total Expenses for Other Programs \$ \_\_\_\_\_
  - 3) Total Grants for Other Programs \$ \_\_\_\_\_

**PART IV - CHECKLIST OF REQUIRED SCHEDULES**

- 401) Did the Organization receive contributions? If yes, see the instructions for Schedule B, Form 990. \_\_\_\_\_
- 402) Did the Organization engage in any direct or indirect political campaign activities on behalf of, or in opposition to, candidates for public office? If yes, see the instructions for Schedule C, Form 990. \_\_\_\_\_
- 403) Did the Organization engage in lobbying activities during the year? If yes, see the instructions for Schedule C, Form 990. \_\_\_\_\_
- 404) Did the Organization receive or hold conservation easements? If yes, see the instructions for Schedule D, Form 990. \_\_\_\_\_
- 405) Did the Organization hold collections, works of art, historical treasures or similar assets? If yes, see the instructions for Schedule D, Form 990. \_\_\_\_\_
- 406) Did the Organization serve as agent, custodian or trustee for amounts not included in the organization's balance sheet or provide credit counseling or debt management or similar services? If yes, see the instructions for Schedule D, Form 990. \_\_\_\_\_
- 407) Did the Organization have permanent or quasi endowment funds? If yes, see the instructions for Schedule D, Form 990 and item #1401 of this organizer. \_\_\_\_\_
- 408) Did the Organization own any nonpublicly traded investments? If yes, see the instructions for Schedule D, Form 990. \_\_\_\_\_
- 409) Did the Organization receive audited financial statements prepared in accordance with GAAP? \_\_\_\_\_
- 410) Is the Organization a private school? If yes, section "1200" of this organizer. \_\_\_\_\_
- 411) Did the Organization maintain an office, employees or agents or conduct activities of any kind outside the U.S.? If yes, see the instructions for Schedule F, Form 990, as the procedures and disclosures for foreign grants differ from those for domestic grants. \_\_\_\_\_
- 412) Did the Organization make grants or provide assistance to any organization or entity outside the U.S.? If yes, see the instructions for Schedule F. \_\_\_\_\_
- 413) Did the Organization pay more than \$15,000 for professional fundraising services? If yes, see the instructions for Schedule G, Form 990 and #804 of this organizer. \_\_\_\_\_

- 414) Did the Organization raise more than \$15,000 from fundraising events? If yes, see the instructions for Schedule G, Form 990 and #805 of this organizer. \_\_\_\_\_
- 415) Did the Organization raise more than \$15,000 from gaming activities, including raffles? If yes, see the instructions for Schedule G, Form 990 and #806 of this organizer. \_\_\_\_\_
- 416) Did the Organization operate one or more hospitals? If yes, see the instructions for Schedule H, Form 990 for reporting requirements. \_\_\_\_\_
- 417) Did the Organization make grants of more than \$5,000 to governments or organizations in the U.S.? If yes, see the instructions for Schedule I, Form 990 and #901 of this organizer. \_\_\_\_\_
- 418) Did the Organization make grants of more than \$5,000 to individuals in the U.S.? If yes, see the instructions for Schedule I, Form 990 and #902 of this organizer. \_\_\_\_\_
- 419) During the tax year, did any person who is a current or former officer, director, trustee or key employee:
- a) Continue to receive compensation after serving as an officer, director, trustee key employee or highly compensated employee? \_\_\_\_\_
  - b) Receive compensation from the Organization and any related organization in excess of \$150,000? See the instructions for Schedule J, Form 990. \_\_\_\_\_
  - c) Receive or accrue compensation from any unrelated organization for services rendered to the organization? \_\_\_\_\_
- 420) Did the Organization have a tax-exempt bond issue with a principal balance of more than \$100,000 outstanding as of the end of the year? If yes, see the instructions for Schedule K, Form 990. \_\_\_\_\_
- 421) Did the Organization engage in or become aware of any previous excess benefit transaction with a disqualified person during the year? If yes, see the instructions for Schedule L, Form 990. \_\_\_\_\_
- 422) Was a loan to or from a current or former officer, director, trustee, key employee, highly compensated employee or disqualified person outstanding as of the end of the tax year? If yes, see the instructions for Schedule L, Form 990. \_\_\_\_\_
- 423) Did the Organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If yes, see the instructions for Schedule L, Form 990. \_\_\_\_\_
- 424) During the tax year, did any person who is a current or former officer, director, trustee or key employee:
- a) Have a direct business relationship with the organization (other than as an officer, director, trustee or employee) or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s)) listed in Part VII, Section A? \_\_\_\_\_
  - b) Have a family member who had a direct business relationship with the organization? \_\_\_\_\_
  - c) Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional organization) doing business with the organization? \_\_\_\_\_
- If yes to a, b or c, see the instructions for Schedule L, Form 990. \_\_\_\_\_
- 425) Did the Organization receive more than \$25,000 in noncash contributions or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? If yes, see the instructions for Schedule M, \_\_\_\_\_

form 990.

- 426) Did the Organization liquidate or dissolve and cease operations? If yes, see the instructions for Schedule N, Form 990.
- 427) Did the Organization sell, exchange or dispose of, or transfer more than 25% of its net assets? If yes, see the instructions for Schedule N, Form 990.
- 428) Did the Organization own 100% of a disregarded entity? (If yes, see the instructions for Schedule R, Form 990.
- 429) Is the Organization related to any tax-exempt or taxable entity (other than by association with a statewide or nationwide organization) through common membership, governing bodies, officers, etc.? If yes, see the instructions for Schedule R, Form 990.
- 430) Did the Organization conduct more than 5% of its exempt or unrelated activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If yes, see the instructions for Schedule R, Form 990.

**PART V - QUESTIONS REGARDING OTHER IRS FILINGS AND TAX COMPLIANCE**

- 501) a) **Indicate the number reported in Box 3 of Form 1096, "Annual Summary and Transmittal of U.S. Information Returns"(1099's)**
- b) Indicate the number of Forms W-2G included in 501a) \_\_\_\_\_
- c) Did the Organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (raffle) winnings to winners? \_\_\_\_\_
- 502) Indicate the number of employees reported on Form W-3, "Transmittal of Wage and Tax Statements", filed for the calendar year ending within the year covered by this return.\_\_\_\_\_. The number on this line includes the number of employees reported on Form W-3 by the Organization and any reporting agents.
- a) Did the Organization file all required federal employment tax returns? \_\_\_\_\_
- b) Indicate the number of volunteers who worked with the Organization during the year. \_\_\_\_\_ Estimate if exact number unknown.\_\_\_\_\_
- 503) Did the Organization have gross receipts of \$1,000 or more from a trade or business not related to the organization's exempt purpose? If so, please provide the income and expense detail related to the activity. \_\_\_\_\_
- 504) At any time during the calendar year, did the Organization have an interest in or signature authority over, a financial account in a foreign country? If yes, the Organization may have to file Form TD F 90.22-1. This form must be filed by June 30 of each year. (NOTE: Significant penalties for failure to file) \_\_\_\_\_
- 505) Was the Organization a party (or was it notified that it was a party) to a prohibited tax shelter transaction at any time during the year? \_\_\_\_\_
- 506) Did the Organization solicit any contributions that were not tax deductible? \_\_\_\_\_
- If yes, did the Organization include with every solicitation an express statement that such contribution or gift was not tax deductible? \_\_\_\_\_
- 507) For organizations that receive contributions under IRC § 170(c):
- a) Did the Organization provide written acknowledgement to donors of individual contributions of \$250 or more \_\_\_\_\_
- b) Did the Organization provide goods or services in exchange for any contribution of \$75 or more? \_\_\_\_\_

- If yes, did the Organization notify the donor of the value of the goods or services provided to the donor? \_\_\_\_\_
- c) Did the Organization sell, exchange or otherwise dispose of tangible personal property for which it was required to file Form 8282? \_\_\_\_\_
- If yes, indicate the number of Forms 8282 filed during the year \_\_\_\_\_
- d) Did the Organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? \_\_\_\_\_
- e) Did the Organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? \_\_\_\_\_
- f) For all contributions of qualified intellectual property, did the Organization file Form 8899 as required? \_\_\_\_\_
- g) For contributions of cars, boats, airplanes and other vehicles, did the organization file a Form 1098-C as required? \_\_\_\_\_
- 508) For §501(c)(7) organizations (social clubs):
- a) Did the Organization receive initiation fees or capital contributions? \_\_\_\_\_
- If yes, please indicate the amount \$ \_\_\_\_\_
- b) Did the Organization receive gross receipts for public use of club facilities? If yes, please indicate the amount. \$ \_\_\_\_\_
- c) Does the Club's governing instrument or any written policy statement provide for discrimination against any person because of race, color or religion? \_\_\_\_\_
- 509) For §501(c)(12) organizations, attach a detailed computation of the 85% qualification test, including a detailed listing of gross income received from: (1) members or shareholders and (2) other sources. \_\_\_\_\_
- 510) For §4947(a)(1) non-exempt charitable trusts – is the Organization filing Form 990 in lieu of Form 1041? \_\_\_\_\_
- If yes, enter the amount of tax-exempt interest received or accrued during the year. \$ \_\_\_\_\_

**PART VI - GOVERNANCE**

- 601) Indicate the number of voting members in the governing body:
- a) at the end of the tax year \_\_\_\_\_
- b) at the end of the year who are/were independent \_\_\_\_\_
- 602) Did any officer, director, trustee or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee? If yes, describe. \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- 603) Did the Organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? If yes, describe. \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

604) Were any significant changes made to the organizing or governing documents since the prior Form 990 was filed? \_\_\_\_\_

If yes, provide a complete copy of the revised documents and indicate the change(s).

605) Did the Organization become aware of a material diversion of the organization's assets? If yes, describe. \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

606) Does the Organization have members or stockholders? \_\_\_\_\_

607) Does the Organization have members, stockholders or other persons who may elect one or more members of the governing body? If yes, describe. \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

608) Are any decisions of the governing body subject to approval by members, stockholders or other persons? If yes, describe. \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

609) Did the Organization contemporaneously document all meetings held or written actions undertaken during the year by the following: \_\_\_\_\_

a) The governing body? \_\_\_\_\_

b) Each committee with authority to act on behalf of the governing body? \_\_\_\_\_

If no, describe how records are kept of governing body decisions.

\_\_\_\_\_  
\_\_\_\_\_

610) Does the Organization have local chapters, branches or affiliates? \_\_\_\_\_

a) If yes, does the Organization have written policies and procedures governing the activities of chapters, affiliates and branches to ensure their operations are consistent with those of the organization? \_\_\_\_\_

b) If no, describe how control is exercised on their activities.

\_\_\_\_\_  
\_\_\_\_\_

611) Will a copy of the Form 990 be PROVIDED to the Organization's governing body before it is filed? \_\_\_\_\_

Describe the process, if any, the Organization uses to review the Form 990.

\_\_\_\_\_  
\_\_\_\_\_

612) Is there any officer, director, trustee, or key employee listed in this organizer who cannot be reached at the Organization's mailing address? \_\_\_\_\_

If yes, provide the name(s) and address(es)

\_\_\_\_\_  
\_\_\_\_\_

- 613) Does the Organization have a conflict of interest policy? \_\_\_\_\_
- a) Are officers/directors/trustees required to disclose potential conflicts? \_\_\_\_\_
- b) Does the Organization regularly and consistently monitor and enforce compliance with the policy? If yes, describe how this is done. \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- 614) Does the Organization have a written whistleblower policy? \_\_\_\_\_
- 615) Does the Organization have a written document retention and destruction policy? \_\_\_\_\_
- 616) Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?
- a) The Organization's CEO, Executive Director, or top management official \_\_\_\_\_
- b) Other officers or key employees of the Organization \_\_\_\_\_
- Describe the process for persons listed in "a": \_\_\_\_\_
- Describe the process for persons listed in "b": \_\_\_\_\_
- \_\_\_\_\_
- 617) Did the Organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? \_\_\_\_\_
- If yes, has the Organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? \_\_\_\_\_
- 618) Provide a list of the states in which a copy of the return should be filed. \_\_\_\_\_
- \_\_\_\_\_
- You may be required to file a return in any state where the Organization owns or leases property, has employees or sells goods or services.
- 619) Describe how the Organization makes its Form 1023, 1024, 990, and/or 990-T (§501(c)(3)s only) available for public inspection. \_\_\_\_\_
- \_\_\_\_\_
- 620) Describe whether (and how) the Organization makes its governing documents, conflict of interest policy and financial statements available to the public. \_\_\_\_\_
- \_\_\_\_\_
- 621) State the name, physical address, and telephone number of the person who possesses the books and records of the organization. \_\_\_\_\_
- \_\_\_\_\_
- 622) Did the organization sell or dispose of any assets (other than inventory) during the tax year? If yes, provide a



schedule listing (sales of publicly traded securities may be aggregated).

- a) Description of asset(s) \_\_\_\_\_
- b) Date(s) acquired \_\_\_\_\_
- c) How acquired \_\_\_\_\_
- d) Date(s) sold \_\_\_\_\_
- e) Buyer/transferee \_\_\_\_\_
- f) Gross sales price \_\_\_\_\_
- g) Basis at sale date. \_\_\_\_\_
- h) Was the sale or transfer to a related party? \_\_\_\_\_

**PART VII -COMPENSATION**

701) Complete the following schedule for all current officers, directors and trustees *regardless of compensation* as well as for key employees as defined below), and the five highest compensated employees (*other than* officers, directors or key employees) who earned over \$100,000 in reportable compensation (box 5 of Form W-2) for the calendar year ending during the organization's fiscal year. "Current" officers/directors/trustees are those who held their position at ANYTIME during the year.

**Also list any former officer, key employee or highly compensated employee who received more than \$100,000 from the organization and any related organizations, and any former director or trustee that received, in his/her capacity as a former director or trustee, more than \$10,000 of reportable compensation from the Organization or any related organizations.**

A Key Employee is an employee of the Organization (other than an officer, director or trustee) who meets all three of the following tests:

- a) Receives reportable compensation from the Organization and all related organizations in excess of \$150,000 for the calendar year ending with or within the organization's tax year. \_\_\_\_\_
- b)
  - i) Has responsibilities, power or influence over the Organization as a whole that is similar to those of officers, directors or trustees; or \_\_\_\_\_
  - ii) Manages a discrete segment or activity of the Organization that represents 10% or more of the activities, assets, income or expenses of the organization as compared to the organization as a whole; or \_\_\_\_\_
  - iii) Has or shares authority to control or determine 10% or more of the Organization's capital expenditures, operating budget or compensation for employees. \_\_\_\_\_
- c) Is one of the 20 employees (that satisfy the \$150,000 Test and Responsibility Test) with the highest reportable compensation from the Organization and related organizations for the calendar year ending with or within the Organization's tax year. \_\_\_\_\_

If the Organization has more than 20 individuals who meet the Responsibility Test and the \$150,000 Test, report as key employees only the 20 individuals that have the highest reportable compensation from the organization and all related organizations.

**Current Officers, Directors and Trustees - compensated and NOT compensated, no minimum – Add lines as required**

**Key Employees - must have over \$150,000 reportable compensation**

**Highest Compensated Employees - must have over \$100,000 of reportable compensation**

**Former Officers, Directors, Trustees, Key Employees, and 5 Highest Paid Employees who Received Compensation**

Please list ALL persons who were officers, directors, or trustees and 5 Highest Compensated Employees at anytime during the organization's FISCAL YEAR.

\*\*\* Use Calendar Year Reportable Compensation\*\*\*  
 Fiscal Filers - use calendar year compensation for the calendar year ending during your fiscal year.

Name	Title	Hrs per week	Voting Member	Amount Reported in W-2 Box 5 & in Form 1099 Box 7	Amount of Bonus or Incentive Compensation included W-2 Box 5 & Form 1099 Box 7	Non-qualified Deferred Compensation (for example 457(b) or 457(f))	Employer Contributions to or Benefit Accruals in Retirement Plans (e.g. 401(k) or 403(b) not included in W-2 Box 5)	Contributions to welfare benefit plans (e.g. health ins., dental, vision, etc. Premiums)	Expense Account & Other Allowances not included in previous columns*	Total Compensation	Officer/Director/Employee Category - choose one option from drop down
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____



Are any of the amounts shown above received as severance compensation or related to separation from service?      Yes \_\_\_\_\_      No \_\_\_\_\_



702) Complete the following schedule for the five highest paid service providers who received more than \$100,000 from the organization.

<u>Name and Business Address</u>	<u>Description of Services</u>	<u>Compensation</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Please indicate the total number of service providers who received more than \$100,000 of compensation from the Organization. \_\_\_\_\_

703) Indicate whether the Organization sponsors any of the following:

- a) Qualified retirement plan \_\_\_\_\_
- If yes, are we preparing the Form 5500? \_\_\_\_\_
- b) If the Organization has a §403(b) plan, is there a written plan document? \_\_\_\_\_
- c) Cafeteria plan \_\_\_\_\_
- If yes, are we to prepare the Form 5500? \_\_\_\_\_
- d) Nonqualified retirement plan(s) \_\_\_\_\_
- If yes, number of plans: \_\_\_\_\_
- e) Other employee benefit plans not described above? If yes, describe the plan \_\_\_\_\_

704) Did the Organization include in compensation on Forms W-2 and Form 990:

- a) taxable fringe benefits \_\_\_\_\_
- b) the value of the personal use of the organization's assets \_\_\_\_\_

705) Are any of the officers/directors/trustees/key employees/members of the 5 highest paid group or any of the independent contractors related to one another through a business or family relationship? If yes, please elaborate with regard to the relationship. \_\_\_\_\_

If yes, describe the arrangement, persons and amounts  
 \_\_\_\_\_  
 \_\_\_\_\_

706) Indicate which, if any, of the following the Organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- a) Compensation committee \_\_\_\_\_
- b) Independent compensation consultant \_\_\_\_\_

- c) Form 990 of other organizations \_\_\_\_\_
- d) Written employment contract \_\_\_\_\_
- e) Compensation survey or study \_\_\_\_\_
- f) Approval by the board or compensation committee \_\_\_\_\_
- g) Other – describe \_\_\_\_\_

707) Describe the process for determining and approving compensation and benefit payments to officers, directors and employees under the excess benefit rules.

\_\_\_\_\_  
 \_\_\_\_\_

708) During the year, did any officer, director, trustee or key employee

- a) Receive a severance payment or change of control payment? \_\_\_\_\_
- b) Participate in or receive payment from a supplemental nonqualified retirement plan? \_\_\_\_\_
- c) Participate in or receive payment from an equity-based compensation arrangement? \_\_\_\_\_

If yes to a, b or c, list the persons and provide applicable amounts for each.

\_\_\_\_\_  
 \_\_\_\_\_

709) For officers, directors, trustees and key employees, did the Organization pay or accrue any compensation contingent on the revenues or earnings of:

- a) The organization? \_\_\_\_\_
- b) Any related organization? \_\_\_\_\_

If yes, describe the arrangement, persons and amounts

\_\_\_\_\_  
 \_\_\_\_\_

710) For officers, director, trustees or key employees, did the Organization provide any non-fixed payments not described in question 709)?

If yes, describe the arrangement, persons and amounts.

\_\_\_\_\_  
 \_\_\_\_\_

711) Were any amounts reported as compensation above paid or accrued pursuant to a contract that was subject to the initial contract exception described in Reg. §53.4958-4(a)(3)?

\_\_\_\_\_

712) During the tax year, did the Organization, either directly or indirectly, provide any of the following to or for a trustee, director, principal officer, substantial contributor or creator of the organization or any person, taxable organization or corporation with which such person is affiliated as a relative, officer, director, trustee, majority owner, or principal beneficiary? If yes, provide an explanation of the transaction.

- a) First-class or charter travel \_\_\_\_\_

- b) Travel for companions \_\_\_\_\_
- c) Tax indemnification or gross-up payments \_\_\_\_\_
- d) Discretionary spending accounts \_\_\_\_\_
- e) Housing allowance or personal use of school owned residence or payments for business use of personal residence \_\_\_\_\_
- f) Health or social club dues or initiation fees \_\_\_\_\_
- g) Personal services (e.g. maid, chauffeur, chef, etc.) \_\_\_\_\_

713) If the answer to any of the questions in 712) a-g is yes,

- a) Did the Organization follow a written policy regarding payment or reimbursement or provision of expenses? \_\_\_\_\_
- b) Did the Organization require written substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees? \_\_\_\_\_

**PART VIII – CONTRIBUTIONS AND OTHER REVENUES**

**See the instruction for Schedule B for the definition of a contribution. For §509(a)(2) organizations, governmental contributions are included. Use the accounting method that is being used for the rest of the return to prepare Schedule B.**

801) Prepare a schedule showing the following:

- a) Each contributor whose aggregate contributions were \$5,000 or more (§507(c)(7), (8) & (9) use \$1,000 as the threshold); (§509(a)(1) organizations use the greater of \$5,000 or 2% of PART VIII 1h, Form 990, as the threshold), if organization is more than 5 years old.
- b) Each listed contributor's address
- c) Aggregate amount contributed
- d) Cash, non-cash or payroll deduction
- e) FMV of non-cash property contributed
- f) Date of contribution
- g) Description of property, if applicable

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802) Complete only if the answer to #413 of the organizer is, "Yes." Does the organization raise funds through any of the following activities:

- a) Mail solicitations \_\_\_\_\_
- b) Email solicitations \_\_\_\_\_
- c) Phone solicitations \_\_\_\_\_
- d) In-person solicitations \_\_\_\_\_
- e) Solicitation of non-governmental grants \_\_\_\_\_
- f) Solicitation of governmental grants \_\_\_\_\_
- g) Special fundraising events \_\_\_\_\_

803) List all states in which the Organization is registered or licensed to solicit funds or has been notified that it is exempt from registering or licensing.

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Does the organization solicit funds in any states where it is not registered or licensed to do so? \_\_\_\_\_

804) Complete only if the answer to #413 of this organizer was, "Yes." Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Part VII) or entity in connection with professional fundraising services?

If yes, provide a list of the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization indicating the following:

Name of individual or entity (fundraiser)	Nature of activity	Did fundraiser have custody of funds Y/N	Gross Receipts	Amount paid to fundraiser	Amount retained by organization

805) Complete only if the answer to #414 of this organizer was, "Yes." For the two largest fundraising events, all other fundraising events and any raffle or other gaming events that were held during the year, please complete the following.

	Fundraising Event #1	Fundraising Event #2	Total of All other Events (#__)	Raffle or Gaming
Gross Receipts	_____	_____	_____	_____
Less charitable contributions	_____	_____	_____	_____
Gross event revenue	_____	_____	_____	_____
Cash prizes	_____	_____	_____	_____
Non-cash prizes	_____	_____	_____	_____
Rent/facility cost	_____	_____	_____	_____
Other direct expenses	_____	_____	_____	_____
Total expenses	_____	_____	_____	_____
Net event/gaming income	_____	_____	_____	_____

806) Complete only if the answer to #415 of this organizer was, "Yes." Did the organization conduct any gaming activities, including raffles, during the year? \_\_\_\_\_

If yes:

a) Indicate the state(s) in which the organization operates gaming activities.

\_\_\_\_\_

\_\_\_\_\_

b) Is the organization licensed to operate gaming activities in each of these states?

c) Were any of the organization's gaming licenses revoked during the year? \_\_\_\_\_

d) Does the organization operate gaming activities with nonmembers? \_\_\_\_\_

e) **Is the organization a grantor, beneficiary or trustee or a member of a partnership or other entity formed to administer charitable gaming** \_\_\_\_\_

**PART IX – SCHEDULE I Complete only if the answer to #417 of the organizer was, "Yes." If no, provide a total for all domestic grants: \$ \_\_\_\_\_**

901) Did the organization award grants or other allocations of more than \$5,000 during the tax year to **governments or organizations** in the United States? If yes, complete the following schedule for EACH (provide additional copies as needed) \_\_\_\_\_



Name & address of grantee	_____
<b><u>EIN</u></b>	_____
<b><u>IRC Section, if applicable</u></b>	_____
<b><u>Amount of cash grant</u></b>	_____
Amount of non-cash assistance	_____
<b><u>Method of Valuation</u></b>	_____
<b><u>Description of non-cash assistance</u></b>	_____
<b><u>Purpose of grant</u></b>	_____

Complete only if the answer to #902 of this organizer was, "Yes." Did the organization provide assistance to any Individuals? If yes, complete the following schedule for each TYPE of grant (individual grantee information not required.)

Type of grant/assistance	_____
<b><u>Number of recipients</u></b>	_____
Amount of cash grant	_____

Amount of non-cash assistance	<hr/>
Method of Valuation	<hr/>
<b><u>Description of non-cash assistance</u></b>	<hr/>

- 903) Does the organization provide any of the following benefits to members or dependents (do not include employment-related benefits provided to officers and employees)? If yes, provide a schedule showing amounts of:
- a) Death, sickness, hospitalization, or disability benefits \_\_\_\_\_
  - b) Unemployment compensation benefits \_\_\_\_\_
  - c) Other benefits (describe) \_\_\_\_\_
- 904) Did the organization make payments to affiliates? If yes, provide a schedule listing the following:
- a) Name and address of each affiliate receiving payments \_\_\_\_\_
  - b) Amount and purpose of the payments \_\_\_\_\_
- 905) If the organization incurred joint costs for a combined educational campaign and fundraising solicitation, provide a schedule that allocates the amount incurred among programs services, management and fundraising. \_\_\_\_\_

**PART XI - BALANCE SHEET**

- 1101) Does the organization have any loans receivable or loans payable to or from "interested person"? If yes, see the instructions for Schedule L, Form 990. \_\_\_\_\_
- 1102) **Indicate which of the assets on the balance sheet are held by the Organization for investment purposes rather than for use in its exempt functions. Attach a list or indicate "None."** \_\_\_\_\_
- 1103) Did the organization receive contributions or grants that contributors or grantors have designated as payable for one or more future years? If yes, provide a schedule describing each contribution or grant and indicate the total amount of each item and the amount applicable to each future period. \_\_\_\_\_
- 1104) Identify interest bearing versus non-interest bearing bank accounts. \_\_\_\_\_
- 1105) Did the organization own 50% or greater interest in a taxable corporation or partnership? If yes, see the instructions for Schedule R, Form 990. \_\_\_\_\_
- 1106) Did the organization enter into a transaction with a "Tax Sheltered Entity" (Shelter Registration)? If yes, provide details. \_\_\_\_\_
- 1107) Did the organization restructure or have a cancellation of debt during the year? If yes provide details. \_\_\_\_\_

**PART XII - SCHEDULE E Complete the "1200" section questions only if the Organization is a School as defined under IRC Section 170(b)(1)(A)(ii).**

- 1201) Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? \_\_\_\_\_
- 1202) Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? \_\_\_\_\_
- 1203) Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that \_\_\_\_\_

provide a description; if "no" provide an explanation. \_\_\_\_\_

1204) Does the organization maintain the following (explain any "no" answer): \_\_\_\_\_

a) Records indicating the racial composition of the student body, faculty, and administrative staff? \_\_\_\_\_

b) Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? \_\_\_\_\_

c) Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? \_\_\_\_\_

d) Copies of all material used by the organization or on its behalf to solicit contributions? \_\_\_\_\_

1205) Did the organization discriminate by race in any way with respect to (provide an explanation for any yes answers): \_\_\_\_\_

a) Students' rights or privileges? \_\_\_\_\_

b) Admissions policies? \_\_\_\_\_

c) Employment of faculty or administrative staff? \_\_\_\_\_

d) Scholarships or other financial assistance? \_\_\_\_\_

e) Educational policies? \_\_\_\_\_

f) Use of facilities? \_\_\_\_\_

g) Athletic programs? \_\_\_\_\_

h) Other extracurricular activities? \_\_\_\_\_

1206) Did the organization receive any financial aid or assistance from a governmental agency? If yes, provide a schedule and indicate if the organization's right to such aid has ever been revoked or suspended. \_\_\_\_\_

1207) Does the organization certify that it has complied with the applicable requirements covering racial nondiscrimination? (See Rev. Proc. 75-50) \_\_\_\_\_

**PART XIII - SCHEDULE K**

1301) Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year that was issued after December 31, 2002? If yes, additional information will be required. \_\_\_\_\_

Did the organization earn income from the investment of tax-exempt bond proceeds? \_\_\_\_\_

If yes, indicate the amount of investment income earned. \$ \_\_\_\_\_

1302) Did the organization invest any proceeds of tax exempt bonds beyond a temporary period exception? \_\_\_\_\_

1303) Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? \_\_\_\_\_

1304) Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the \_\_\_\_\_

year?

\_\_\_\_\_

\_\_\_\_\_

**PART XIV - SCHEDULE D**

1401) Did the organization hold assets in term, permanent or quasi-endowments?

\_\_\_\_\_

\_\_\_\_\_

If yes, and the Organization's audited financial statements include an endowment footnote, no additional information is required.

\_\_\_\_\_

\_\_\_\_\_

If yes, and the Organization's audited financial statements do not include an endowment footnote, please complete the following:

a) Beginning of the Year Balance in the Endowment \_\_\_\_\_

b) Contributions to the Endowment \_\_\_\_\_

c) Investment Earnings or losses \_\_\_\_\_

d) Grants or scholarships \_\_\_\_\_

e) Other expenditures (facilities or programs) \_\_\_\_\_

f) Administrative expenses \_\_\_\_\_

g) End of year balance \_\_\_\_\_

h) Provide the estimated percentage of the year-end balance held as:

i) Board designated or quasi-endowment \_\_\_\_\_

j) Permanent endowment \_\_\_\_\_

k) Term endowment \_\_\_\_\_

1402) Are there endowment funds not in the possession of the organization?

\_\_\_\_\_

\_\_\_\_\_