

RESOURCE R102

Form 990 Organizer (See Chapter 1)

Completed by: _____ Date: _____

Contact Information: _____

Purpose: This organizer will help you gather the information needed to prepare the organization's current annual information return. Please complete the organizer and answer all questions. This organizer is not designed to gather all the information necessary to prepare a group return.

Note: **EO** is used throughout the organizer to refer to the Exempt Organization. **TDO** is used to refer to an organization's trustees, directors, and officers. **TDOKE** is used to refer to an organization's trustees, directors, officers, and key employees.

Organization's Name: _____

Address: _____

Website: _____

Tax Year Ending: _____

EIN: _____

1. Name, address, and phone number of person who maintains books and records. _____

2. List the states in which the organization conducts activities including any states where the EO owns or leases property, has employees, sells goods or services, or if applicable, solicits contributions. _____

3. How many copies of the returns are needed? _____

Financial and Nonfinancial Information

If we did not audit your organization, please provide a detailed trial balance and depreciation schedule along with a Balance Sheet and Statement of Activities (if any) and a copy of the audited financial statements (if any) prepared by another firm.

Done

1. If this is our first year to prepare the EO's tax return, please provide the following:
 - a. Application for exemption (Form 1023 or 1024). _____
 - b. IRS notification of exempt status. _____
 - c. Articles of incorporation/formation (including date). _____
 - d. Bylaws. _____
 - e. State of legal domicile. _____
 - f. IRS determination letter for any qualified retirement plan. _____
 - g. Prior three years tax returns and amended returns (if any). _____
2. All EOs should provide the following:
 - a. Notifications of any changes to prior year tax returns by any taxing authority. _____
 - b. An indication of whether these changes have been posted to the general ledger. _____

Done

- c. An explanation of any new general ledger account added during the year. _____
- d. An explanation of any changes in activities engaged in not previously reported to the IRS (i.e., describe any new activities undertaken or any previously reported activities that were discontinued.) _____
- e. If any changes were made to the organizing or governing documents that have not been provided to the IRS, provide a copy of the revised documents. _____
- f. If a liquidation, dissolution, termination, or substantial contraction occurred during the year, provide details. _____
- g. If > 25% of the EO's assets were sold, exchanged to disposed of during the year, provide details. _____
- h. Copies of any Schedules K-1 the EO received from partnerships in which it had an investment, for a partnership year ending with or within the EO's fiscal year. _____
- i. Copies of any royalty agreements. _____

Program Services

1. State and describe your mission or exempt purpose. _____

2. Did the EO undertake any new or cease conducting any significant program services this year? _____ If "Yes," please describe. _____

3. Describe in detail the program service accomplishments for each of your three largest program services as measured by expenses. In the following table, please quantify wherever possible the number of clients served, etc.

Description of Program Service Accomplishments	Expenses	Revenue	Grants and Allocations ^a
1.			
2.			
3.			
Number of other program service activities conducted during the year? _____			

Note:

^a Only Section 501(c)(3),(c)(4) and 4947(a)(1) trusts complete this column.

Governance

1. Total number of voting members of the governing body? _____ Number that are independent? _____
(See Glossary for definition of *independent voting member of governing body*.)

Yes **No**

2. Does the EO have members or stockholders? _____

a. If "Yes," can they elect one or more members of the governing body? _____

3. Are the decisions of the governing body subject to approval by members, stockholders or other persons? _____

4. Did any trustee, director, officer, or key employee (TDOKE) have a family or business relationship with any other TDOKE? (See Glossary for definitions of *family relationship* and *business relationship*.) _____

5. Was control over management duties customarily performed by TDOKEs delegated to other persons or a management company? _____

6. Is there any TDOKE that cannot be reached at the EO's address? _____

If "Yes," provide his or her name and address. _____

7. Did the EO become aware of any material diversion of its assets during the year? _____

Please explain below any "Yes" answer to items 4–7 above:

8. Did the EO contemporaneously document the meetings held or written actions undertaken during the year by:

a. the governing body? _____

b. each committee with authority to act on behalf of the governing body? _____

9. If the EO has local chapters, branches, or affiliates, does it have written policies and procedures governing the activities or such entities to ensure their operations are consistent with the EO's? Answer "N/A" if it does not have affiliated entities. _____

10. Will a copy of Form 990 provided to the organization's governing body before it is filed? Describe the process to be used (if any) to review the Form 990. _____

Please explain below any "No" answer to items 8–10 above:

Policies and Procedures

1. Does the EO have written policies that have been adopted by the governing body for the following? If "Yes," provide a copy.

a. Conflict of interest. _____

b. Whistleblower. _____

c. Document retention and destruction. _____

- | | <u>Yes</u> | <u>No</u> |
|---|------------|-----------|
| d. Joint venture arrangement evaluation. | _____ | _____ |
| e. Gift acceptance. | _____ | _____ |
| f. Expense reimbursement. | _____ | _____ |
| g. Investment. | _____ | _____ |
| h. Compensation review. | _____ | _____ |
| i. Grant review. | _____ | _____ |
| j. Racial nondiscrimination (schools only). | _____ | _____ |
| 2. Are the TDOKEs required to annually disclose interests that could give rise to a conflict of interest? | | |
| If "Yes," explain how the EO monitors and enforces compliance with the conflict of interest policy. _____ | | |
| _____ | | |
| _____ | | |
| 3. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | _____ | _____ |
| 4. Describe the process (i.e., comparability data, review and approval by independent persons, etc.) used to determine the compensation of the following: | | |
| a. CEO, Executive Director, or top management official. _____ | | |
| _____ | | |
| _____ | | |
| b. Other officers or key employees. _____ | | |
| _____ | | |
| _____ | | |

Disclosure

1. List the states in which a copy of the Form 990 has previously been filed. _____

2. Describe how the following are made available to the public (i.e., own website, another's website, or upon request):
 - Form 1023 (or 1024 if applicable): _____
 - Form 990: _____
 - Form 990-T (if applicable) (Sec. 501(c)(3)s only): _____
 - Governing documents: _____
 - Conflict of interest policy: _____
 - Financial statements: _____

Other Compliance Information

1. Enter the total number of information returns (i.e., W-2s, 1099s, 941, etc.) filed (from box 3 of Form 1096)? _____ How many W-2Gs are included in this number? _____
2. Enter the number of employees reported on Form W-3? _____
3. Enter the total number of full-time and part-time volunteers (estimate if necessary)? _____

Yes **No**

- 4. Did the EO file all related federal employment tax returns timely? ____ ____
- 5. Did the EO have unrelated business gross income > \$1,000 during the tax year? ____ ____
 - a. If "Yes," a Form 990-T may be required to be filed. Do you want us to prepare this for you? ____ ____
 If so, please provide the information related to the unrelated business activities. _____
- 6. At any time during the calendar year, did the EO have an interest in, or signature/authority over, a financial account in a foreign country? ____ ____
 - If "Yes," enter the name of the foreign country. _____
- 7. Did the EO comply with the backup withholding rules for reportable payments to vendors and gaming winnings to individuals? ____ ____
- 8. At any time during the year,
 - a. Was the EO a party to a prohibited tax shelter transaction? ____ ____
 - b. Was the EO notified by a taxable party of such transactions? ____ ____
 - c. If "Yes" to either, has a Form 8886-T (Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction) been filed? ____ ____
- 9. During the year did the EO receive any funds to pay premiums (directly or indirectly) on a personal benefit contract (e.g., life insurance, annuity, or endowment that benefits the transferor)? ____ ____
- 10. During the year did the EO pay any premiums (directly or indirectly) on a personal benefit contract? ____ ____

Compensation

Enter various compensation items in the Compensation table below for the calendar year ending with or within the EO's tax year (e.g., for a June 30, 2009 tax year-end, enter compensation for the 2008 calendar year). In many cases more than one line may be needed to fully describe other compensation, etc. Use as many lines as needed or refer to an attached document that provides compensation and benefit detail. Make as many copies of the table as needed.

Background: *Reportable compensation* is compensation reported on Form W-2, box 5 (or box 1 if employee's compensation is not reported in box 5), or Form 1099-MISC, box 7, filed for the calendar year ending with or within the organization's tax year.

Other compensation includes deferred compensation not currently reported as taxable on Form W-2 and certain nontaxable benefits (e.g., stock options at time of grant, unvested stock awards and equivalents, employer contributions to qualified retirement plans, etc).

Nontaxable benefits are benefits specifically excluded from tax by law. To the extent not included in taxable income, they can include the value of housing, educational assistance, health insurance, medical reimbursement programs, dependent care, etc.

Disregarded entities are treated as part of the organization rather than as related organizations.

See Glossary for definitions of *officer*, *director*, *trustee*, *key employee* or *highest compensated employee* and *related entity*. Trustee, Director, Officer or Key Employee is abbreviated TDOKE throughout this organizer. For purposes of the Form 990, a "current" TDOKE is one that has served in that capacity at any time during the organization's tax year. A "former" TDOKE is one that has served during the EO's past five tax years.

Yes **No**

1. Did the EO pay any former trustee or director more than \$10,000 for services as a trustee or director?

If "Yes," please list the compensation paid for services as a former director or trustee separate from any compensation paid a former director or trustee for other services currently performed for the EO in the Compensation table on the following page.

2. Did any of the following receive or accrue compensation from an unrelated organization for services rendered to the EO:

- a. A current trustee, director, or officer?
- b. A current employee or former officer who received over \$100,000 of W-2 or Form 1099 compensation from the EO and all related organizations?
- c. A former trustee or director who received more than \$10,000 in Form 1099 compensation from the EO and all related organizations for services as such?

If "Yes," enter the compensation in the "Compensation from Unrelated Organizations" column of the Compensation table on the following page.

3. List in the table below the five highest compensated independent contractors with compensation > \$100,000 based on the calendar year ending with or within the organization's tax year.

Independent Contractors		
Contractor Name and Address	Description of Services	Compensation
1.		
2.		
3.		
4.		
5.		
Enter the total number of contractors who received > \$100,000 (including those listed above). _____		

COMPENSATION												
Name/Title	Hours per week	Reportable W-2/1099 compensation from the EO (enter separately base, bonus and incentive comp)	Reportable W-2/1099 compensation from related orgs (enter separately base, bonus and incentive comp)	Other compensation from the EO		Other compensation from related orgs		Non-taxable benefits from the EO		Non-taxable benefits from related orgs		Compensation from unrelated organizations for services performed for EO
				Description (comp type)	Amount	Description (org and comp type)	Amount	Description (benefit type)	Amount	Description (benefit type)	Amount	
Current Officers, Directors, or Trustees —list all who served in that capacity at any time during the EO’s tax year regardless of compensation.												
Former Officers, Directors, Trustees, Key Employees, or HCEs —list all who were reported or should have been reported in the previous five tax years.												
Other Employees with Compensation over \$100,000 —list all who were employees at any time during the calendar year ending with or within the organization’s tax year.												

Revenue

- | | Yes | No |
|--|------------|-----------|
| 1. Did the EO solicit non-deductible contributions? | ___ | ___ |
| a. If "Yes," did the EO include a non-deductibility statement with every solicitation? | ___ | ___ |
| 2. Did the EO provide goods or services in exchange for a quid pro quo contributions >\$75? | ___ | ___ |
| a. If "Yes," was the donor notified of the value of the goods or services? | ___ | ___ |
| 3. Did the EO sell, exchange, or dispose of tangible personal property for which it was required to file a Form 8282? | | |
| If "Yes," indicate the number of Forms 8282 filed during the year. _____ | ___ | ___ |
| 4. Was a Form 8899 filed for all contributions of qualified intellectual property? | ___ | ___ |
| 5. Did the EO receive a contribution of qualified real property? | | |
| If "Yes," describe _____ | | |
| _____ | | |
| _____ | ___ | ___ |
| 6. Was a Form 1098-C filed for all contributions of cars, boats, airplanes, and other vehicles? | ___ | ___ |
| 7. Did the organization receive donated services or the use of materials, equipment, or facilities at substantially less than FMV? | | |
| If "Yes," provide a detailed list indicating the value of each item and whether it is included in revenue and expense. _____ | | |
| _____ | | |
| _____ | ___ | ___ |

Type of Contribution, Gifts, Grants, and Similar Amounts	Amount
Federated campaign	
Membership dues	
Fundraising events	
Related organizations	
Government grants	
All of the contributions, grants, gifts, and similar amounts not included above	
Noncash contributions	
Total contributions	

Program Service Revenue

8. Describe the EO's five largest sources of program service revenue (i.e., primarily those that form the basis of the EO's tax exemption).

Description of Program Service	Total Revenue
1.	
2.	
3.	
4.	
5.	

Rental Activity

9. Report rental income and expense from property not used to further your exempt purpose. Rental activity related to the exempt purpose is reported as program service revenue.

Property Description	Real or Personal Property?	Debt-financed? (Yes or No)	Income	Expense	Net Rental Income (Loss)

Asset Sales

10. Did the organization dispose of any assets (other than inventory) during the year? ___ Yes ___ No
 If "Yes," attach a schedule listing the following information: (a) description of the asset, (b) date acquired, (c) how acquired, (d) date sold, (e) gross sales price, (f) cost basis (if purchased), (g) value at time acquired (if donated), (h) expense of sale, (i) additional cost basis for improvements, and (j) depreciation.

Note: Sales of publicly traded securities may be aggregated.

Inventory Sales

11. Report sales of inventory that you made to sell to others or bought for resale. Include a computation of cost of good sold.

Description	Revenue	Cost of Goods Sold	Gross Profit (Loss)

Functional Expenses

Note: Section 501(c)(3) and (c)(4) organizations as well as Section 4947(a)(1) trusts must complete all columns allocating functional expense between functions. All other EOs complete only the total column.

1. Explain and provide totals for any allocation of joint costs (i.e., from a combined educational and fundraising campaign). _____

Expense Type (some examples listed; see Form 990, Part IX instructions for more guidance)	Total	Program Service Expense	Mgmt & General Expense	Fundraising Expense
Grants and other assistance to organizations in the U.S. (including the United Way, other federated fundraising organizations, and state or local affiliates)				
Grants and other assistance to individuals in the U.S. (including scholarships, fellowships and stipends)				
Grants and other assistance to organizations and individuals outside the U.S.				
Benefits paid to or for members (include insurance paid for members, not employees)				
Compensation of current TDOKEs (include all forms of income and benefits earned or received for services performed)				
Compensation not included above to disqualified persons (includes persons in a position to exercise substantial influence over the organization)				
Other salaries and wages (include bonuses, severance payments, and fees)				
Pension plan contributions (enter the employer's share of contributions to qualified and nonqualified plans on behalf of employees)				
Other employee benefits (include insurance, health, and welfare plans not previously reported)				
Payroll taxes (include the employer's share of federal, state, and local payroll taxes)				
Fees for services paid to independent contractors (firms or non-employees):				
• Management				
• Legal (do not include any penalties, fines, settlements or judgments)				
• Accounting (include auditing fees)				
• Lobbying (include amounts to influence foreign, national, state, or local legislation; direct and grassroots lobbying)				
• Professional fundraising services (include advice or other consulting services supporting in-house fundraising campaigns)				
• Investment management fees (include investment counseling, portfolio management, and monthly account service fees)				

Expense Type (some examples listed; see Form 990, Part IX instructions for more guidance)	Total	Program Service Expense	Mgmt & General Expense	Fundraising Expense
<ul style="list-style-type: none"> • Other fees for services (include other independent contractor services not listed above) 				
Advertising and promotion (including print and electronic media, Internet site link costs, and signage costs)				
Office expenses (including office, classroom, medical, or other supplies; telephone; postage; delivery; and printing)				
Information technology (including hardware, software, support services, website design and operations, and information security)				
Royalties (including license fees for use of patents, copyrights, and other intellectual property)				
Occupancy (including rent, utilities, property insurance, property taxes, mortgage interest; do not include salaries or depreciation)				
Travel (transportation costs such as fares, mileage allowances, and auto expense; meals and lodging; per diem payments)				
Payments of travel or entertainment expenses for public officials (report amounts only if the expenses for a particular public official and their family exceed \$1,000 for the year)				
Conferences, conventions, and meetings (include facility rent, speaker's fees and expenses, and printed materials for meetings conducted; include registration fees but not travel for meetings attended)				
Interest (do not include rental property interest or mortgage interest)				
Payments to affiliates (include dues or quota support to parent organization; do not include the purchase of goods or services from an affiliate)				
Depreciation, depletion, and amortization (include DDA on leasehold improvements and intangible assets)				
Insurance (do not include insurance attributable to rental property, occupancy, member benefits, or employee benefits)				
Other expense:				
<ul style="list-style-type: none"> • Penalties, fines, and judgments 				
<ul style="list-style-type: none"> • Unrelated business income taxes 				
<ul style="list-style-type: none"> • Real estate taxes not attributable to rental property or occupancy 				
<ul style="list-style-type: none"> • Miscellaneous (cannot exceed 5% of total expenses) 				
Total functional expense	\$	\$	\$	\$

Schedule Trigger Questions

Note: If the pre-client questionnaire was completed, this and the following page should not be needed.

	<u>Yes</u>	<u>No</u>
1. Is the EO a Section 501(c)(3) public charity because of the sources of its support rather than because of the nature of its activities? (Schedule A)	_____	_____
2. Did the EO, if a Section 501(c)(3) entity, receive from any one contributor the greater of \$5,000 or 2% of the total gifts, grants, and contributions received during the year? (Schedule B)	_____	_____
3. Did the EO, if a Section 501(c)(7), (8), or (10) entity, receive more than \$1,000 from any one contributor during the year to be used for charitable, religious, educational, etc. purposes? (Schedule B)	_____	_____
4. Did the EO engage in direct or indirect political campaign or lobbying activities during the tax year? (Schedule C)	_____	_____
5. Did the EO:		
a. maintain donor advised funds (Schedule D—Part I);	_____	_____
b. receive or hold a conservation easement (Schedule D—Part II);	_____	_____
c. maintain collection of works of art or historical treasures (Schedule D—Part III);	_____	_____
d. maintain an escrow account or serve as an account custodian (Schedule D—Part IV);	_____	_____
e. provide credit counseling, debt management, credit repair, or debt negotiation services (Schedule D—Part IV); or	_____	_____
f. hold assets in term, permanent, or quasi-endowments during the tax year (Schedule D—Part V)?	_____	_____
6. Is the EO a school described in Section 170(b)(1)(A)(ii)? (Schedule E)	_____	_____
7. Did the EO maintain an office, employees, or agents outside the U.S.? (Schedule F— Part I)	_____	_____
8. Did the EO have foreign activity (i.e., revenue or expense from grantmaking, fundraising, unrelated trade or business, and program service activities) of more than \$10,000 during the tax year? (Schedule F—Part I)	_____	_____
9. Did the EO have more than \$5,000 of either: (a) grants or assistance to a single organization or entity outside the U.S., or (b) aggregate grants or assistance to individuals located outside the U.S.? (Schedule F—Part II or III)	_____	_____
10. Did the EO incur more than \$15,000 for professional fundraising services (exclusive of separately billed expenses) during the tax year? (Schedule G—Part I)	_____	_____
11. Did the EO have gross income of more than \$15,000 from fundraising events (i.e., dinners, auctions, carnivals, concerts, etc.) or gaming (i.e., bingo, pull-tabs, raffles, slot machines, poker, etc.) during the tax year? (Schedule G—Part II or III)	_____	_____
12. Did the EO operate one or more hospitals (i.e., a facility licensed or registered by the state to be recognized as a hospital)? (Schedule H)	_____	_____
13. Did the EO have more than \$5,000 of grants and other assistance to either: (a) governments and organizations located in the U.S., or (b) individuals in the U.S.? (Schedule I)	_____	_____
14. Did the EO have a tax-exempt bond issue (that was issued after December 31, 2002) with an outstanding principal balance of more than \$100,000 at year end? (Schedule K)	_____	_____
15. For Section 501(c)(3) and 501(c)(4) organizations, did the EO engage in an excess benefit transaction (EBT) with a disqualified person during the year or did it become aware of any EBTs from a prior year? (Schedule L—Part I)	_____	_____

	<u>Yes</u>	<u>No</u>
16. Was a loan outstanding at year end to a current or former trustee, director, officer, or key employee (TDOKE) or disqualified person? (Schedule L—Part II)	_____	_____
17. Did the EO provide a grant or other assistance during the tax year to a TDOKE, substantial contributor, or to someone related to these persons? (Schedule L—Part III)	_____	_____
18. Did any current or former TDOKE (or a family member of such) (Schedule L—Part IV):		
a. have a direct or indirect business relationship through a more than 35% owned entity with the EO other than as a TDOKE?	_____	_____
b. serve in any capacity with an entity doing business with the EO?	_____	_____
19. Did the EO receive more than \$25,000 (fair market value) in noncash contributions of any kind (including securities) during the year? (Schedule M)	_____	_____
20. Did the EO receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? (Schedule M)	_____	_____
21. Did the EO liquidate, terminate, or dissolve and cease operations? (Schedule N—Part I)	_____	_____
22. Did the EO dispose of a significant portion (more than 25%) of its net assets during the current year (or as part of a series of related dispositions)? (Schedule N—Part II)	_____	_____
For this purpose, publicly traded securities (held as passive investments) and inventory (in the normal course of business) sold during the year are not considered as disposed. However, assets contributed by the EO to another entity are considered as having been disposed even if the EO receives an interest in the entity.		
23. Does the EO (Schedule R):		
a. own an entity that is disregarded for federal tax purposes?	_____	_____
b. have a relationship with any taxable or tax-exempt organization as a parent, a subsidiary, brother/sister entity, or supporting/supported entity?	_____	_____
c. own more than 50% of any related organization?	_____	_____
d. make any transfer to an exempt, non-charitable related organization [if the EO is a Section 501(c)(3)]?	_____	_____
e. conduct more than 5% of its activities (measured by total assets or gross revenue) through an unrelated entity taxable as a partnership?	_____	_____

Schedule A—Public Charity Status and Public Support

New Clients: EOs that qualify for public charity status should provide a copy of their public support test calculated for the last five years using the EO’s accounting method. **Existing Clients:** In prior years the public support test was required to be calculated using the cash method. Beginning with 2008, the test should be calculated on the same accounting method that is used for the EO’s books and records for all five years.

Note: Accrual basis organizations will need to recalculate their prior year support test calculations.

1. Complete the following:

Public Support Test	2004	2005	2006	2007	2008	Total
1. Gifts, grants, contributions, and membership fees received (not including unusual grants).						
2. Gross receipts from admissions, merchandise sold, or services performed, or furnishing of facilities in any activity that is related to the EO’s tax-exempt purpose.						
3. Gross receipts from activities that are not an unrelated trade or business under Section 513 (e.g., most work performed by volunteers, selling of donated goods, carried on for the convenience of members, etc).						
4. Tax revenues levied for the EO’s benefit and either paid to or expended on its behalf.						
5. The value of services or facilities furnished by a governmental unit to the EO without charge.						
6. Total. Add lines 1–5.						
7a. Amounts included on lines 1, 2, and 3 received from disqualified persons.						
7b. Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of line 13 for the year or \$5,000.						
7c. Add line 7a and 7b.						
8. Public support (Line 6 minus 7c).						
9. Amounts from line 6.						
10a. Gross income from interest, dividends, payments received on securities loans, rents, royalties, and similar income.						
10b. Unrelated business taxable income (less Section 511 taxes) from businesses acquired after June 30, 1975.						
10c. Add line 10a and 10b.						
11. Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12. Other income. Do not include gain or loss from the sale of capital assets.						
13. Total support (Add lines 9, 10c, 11 and 12).						

Schedule B—Schedule of Contributions

Section 501(c)(3) organizations meeting the 33¹/₃% support test: List in Part I below contributors who gave money, securities, or property > \$5,000 or 2% of total contributions received. In determining the aggregate amounts, separate and independent gifts of less than \$1,000 can be disregarded. Cash contributions include contributions paid by cash, credit card, check, money order, electronic transfer, and other charges against funds on deposit at financial institutions. Provide additional information about noncash contributions in Part II below.

Note: Section 501(c)(7), (8), (10) organizations substitute \$1,000 for \$5,000 above, if the contribution was for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals.

- 1. Complete the following:

Part I—Contributions		
Contributor’s Name and Address	Aggregate Contributions	Type—Cash, Payroll, Noncash

Part II—Noncash Contributions		
Description of Property Given	FMV (or estimate)	Date Received

Schedule C—Political Campaign Activities

1. Was the organization involved in political campaign activities (see Glossary) on behalf of or in opposition to candidates for public office? ___ Yes ___ No

If “Yes,” provide a description of the activities. _____

2. Political Expenditures \$_____ Volunteer hours _____

For Section 501(c)(3) Organizations

3. Were there any excise taxes incurred by the organization or an organization manager related to the organizations political campaign activities? Yes No

If “Yes,” Excise tax imposed on: Organization \$_____ Manager \$_____ _____

4. Was Form 4720 filed to report the excise tax? _____

5. Was a correction made (i.e., were the political expenditures recovered and have safeguards been established to prevent future political expenditures)?

If “Yes,” describe the correction. _____
 _____ _____

For Organizations Exempt under Section 501(c) Other Than Section 501(c)(3)

6. Exempt function activity expenses \$_____ (An exempt function activity is any activity that influences or attempts to influence the selection, nomination, election or appointment of any individual to any federal, state, or local public office).

7. Amount contributed to other organizations for exempt function activities \$_____

8. Provide the following for all political organizations to which payments were made:

Name	Address	EIN	Amount paid from filing organization funds	Contributions received and delivered to a separate political organization

Schedule C—Lobbying Activities for Section 501(c)(3) Organizations

Yes No

1. Did the organization engage in any lobbying activities (see Glossary) during the year?
- a. If "Yes," is there a lobbying election in place?
- b. If "Yes," provide:

Amount spent to influence public opinion (communications that attempt to affect the opinions of the general public and typically encourage the recipient to take action on specific legislation). \$ _____

Amount spent to influence a legislative body (by communications with a member of a legislative body, government official, or employee of such). \$ _____

All other expenses of the organization expended to accomplish its exempt purpose \$ _____

- c. If "No"
- (1) Were there volunteers involved with the lobbying activity?
- (2) Was there paid staff involved the lobbying activities?

2. Provide the following amounts paid (if any) for lobbying activities:

Description	Amount
Media advertisements	\$
Mailing to members, legislators, or the public	\$
Publications, or published broadcast statements	\$
Grants to other organizations specified for their lobbying activities	\$
Direct contact with legislators, their staff, etc.	\$
Rallies, demonstrations, seminars, conventions, etc.	\$
Other activities (describe below) not included above	\$

Yes No

3. Describe the other activities: _____
- _____
- a. If the above amounts were "substantial," were there any excise taxes imposed?
- If "Yes," the amount on the: Organization \$ _____ Manager \$ _____
4. Was Form 4720 filed for such excise taxes?

Schedule C—Lobbying Activities for Section 501(c)(4), (c)(5), and (c)(6) Organizations

- | | <u>Yes</u> | <u>No</u> |
|--|------------|-----------|
| 1. Did the organization engage in any <i>lobbying activities</i> (see Glossary) during the year? | ___ | ___ |
| 2. If “Yes,” answer the following: | | |
| a. Were 90% or more of dues received nondeductible by members? | ___ | ___ |
| b. Were the only lobbying expenses “in-house” that were less than \$2,000? | ___ | ___ |
| c. Did the organization agree to carryover lobbying and political expenditures from the prior year? | ___ | ___ |
| d. Did the organization notify its members (e.g., on the dues statement) of the nondeductible portion of the dues? | ___ | ___ |
| 3. Provide the following if questions 2a and 2b are answered “No,” or if question 2c is answered “Yes.” | | |

Description	Amount
Dues, assessments, and similar amounts from members	\$
Current year lobbying and political expenditures	\$
Carryover from prior year—lobbying and political expenditures	\$
Amount of dues reported to members as nondeductible	\$
Amount agreed to carryover to next year (if expenditures exceed amount reported)	\$

Schedule D—Part I—Donor Advised Funds

1. Provide the following if the organization maintains donor advised funds (DAFs) or other similar accounts.

	Donor Advised Funds	Similar Funds and Other Accounts
Total number at year end		
Contributions to		
Grants from		
Value at year end		

Yes No

- 2. Were all donors and advisors informed (in writing) that assets held in DAFs are the organization's property and subject to the organization's legal control? _____
- 3. Were all donors, grantors, and advisors informed (in writing) that grant funds can only be used for charitable purposes (i.e., and not for the benefit of the donor, advisor, etc.)? _____

Schedule D—Part II—Conservation Easements

1. Complete if the organization held a qualified conservation easement on the last day of the tax year.

Description	Response
1. Total number of conservation easements (at year end)	
2. Total acreage restricted by conservation easements (at year end)	
3. Number of conservation easements on a certified historic structure (at year end)	
4. Number of conservation easements in (3) acquired after August 17, 2006	
5. Number of conservation easements modified, transferred, released, or terminated by the organization during the year	
6. Number of states where property subject to conservation easement is located	
7. Is there a written policy regarding the monitoring, inspection, and enforcement of the conservation easements it holds?	
8. Staff or volunteer hours devoted to monitoring, inspecting, and enforcing the easements	
9. Amount of expenses incurred in monitoring, inspecting, and enforcing easements	
10. Does each conservation easement reported in (4) above include a restriction that preserves the entire exterior of the building and prohibits change to the exterior that is inconsistent with the historical character?	
11. Does each conservation easement reported in (4) above include a written agreement between the donor/donee certifying that the donee organization has the resources to manage the historic preservation of the property and the commitment to do so?	

Schedule D—Part III—Collections of Art, Historical Treasures, or Other Similar Assets

1. Check any of the following that are a significant use of the collectible item:

- Public exhibition
- Scholarly research
- Preservation for future generations
- Loan or exchange program
- Other (describe): _____

2. Describe the collection and how it furthers the exempt purpose: _____

Yes No

3. Did the organization solicit or receive donations of art, historical treasures, or similar assets to be sold to raise funds (instead of maintained by the organization)?

Schedule D—Part IV—Trust Escrow and Custodial Arrangements

Yes **No**

1. Is the organization an agent, trustee, or custodian for contributions or other assets not reported on the balance sheet (e.g., credit counseling organization that collects amounts from debtors to remit to creditors)?

a. If "Yes," explain the arrangement: _____

2. Provide the following:

Description	Amount
Beginning balance	\$
Additions during the year	\$
Distributions during the year	\$
Ending balance	\$

Schedule D—Part V—Endowment Funds

1. Did the organization hold assets in term, permanent, or quasi-endowments? ___ Yes ___ No

a. If “Yes,” provide the following:

Description	Amount
Beginning of year balance	\$
Contributions	\$
Investment earnings or losses	\$
Grants or scholarships	\$
Other expenditures for facilities and programs	\$
Administrative expenses	\$
Board designated or quasi-endowment (% of year end balance)	\$
Permanent endowment (% of year end balance)	\$
Term endowment (% of year end balance)	\$

Yes No

2. Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

a. Unrelated organizations? _____

b. Related organizations? _____

3. Provide descriptions of the intended uses of the EO’s endowment funds. _____

Schedule E—Schools

	<u>Yes</u>	<u>No</u>
1. Does the EO have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	_____	_____
2. Does the EO 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?	_____	_____
3. Has the EO 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 make the policy known to all parts of the general community it serves?		
If "Yes," please describe. If "No," please explain. _____		

_____	_____	_____
4. Does the EO maintain:		
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 EO or on its behalf to solicit contributions?	_____	_____
5. Does the EO certify that it has complied with the applicable requirements of Rev. Proc. 75-50 covering nondiscrimination?	_____	_____
Please explain below any "No" answers to items 4 and 5 above.		

6. Does the EO discriminate by race in any way with respect to:		
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?	_____	_____
7. Does the EO receive any financial aid or assistance from a governmental agency?	_____	_____

Yes **No**

8. Has the EO's right to such aid ever been revoked or suspended?

If "Yes," please explain. _____

Please explain below any "Yes" answers to Items 6-8 above:

Schedule F—Activities Outside the U.S.

Foreign Activities—Part I

1. Does the EO maintain records substantiating the amount of grants awarded and the grantee’s eligibility? ___ Yes ___ No

If “Yes,” describe the process for monitoring the use of the grant funds. _____

2. Complete the following if the EO has aggregate revenues or expenses of >\$10,000 from activities outside the U.S. (See *Maintaining offices, employees, or agents* in Glossary.) Enter the details for each type of activity (i.e., grantmaking, fundraising, unrelated trade or business, or program services) conducted at any time during the tax year in each region on a separate line of Part I.

Region (See Glossary)	# of Offices Maintained in Region	# of Employees or Agents in Region	Activities Conducted in Region	If Program Services Conducted, Describe	Total Expen- ditures in the Region

Grants to Foreign Organizations or Entities—Part II

3. Complete the following if the EO paid > \$5,000 of grants and assistance to any organization or entity located outside the U.S. Enter the details of each organization or entity on a separate line including specific descriptions as to the use of the grant (e.g., general support, school construction, medical supplies, clothing, food, etc.). Enter amounts in U.S. dollars.

Region (See Glossary)	Purpose of Grant	Amount	Manner of Cash Disbursement	Amount of Noncash Assistance	Descrip- tion of Noncash Assistance	Method of Valuation

Grants to Foreign Individuals—Part III

4. Complete the following if the EO paid > \$5,000 of aggregate grants and assistance made directly to or for the benefit of any individual located outside the U.S. (even if a U.S. resident or citizen). Enter the details of each type of grant or assistance to individuals on a separate line using specific descriptions as to the purpose of the grant (e.g., scholarships, food, clothing, shelter, books or educational supplies, etc.). Enter amounts in U.S. dollars.

Type of Grant or Assis- tance	Region (See Glos- sary)	Number of Applicants	Amount of Cash Grant	Manner of Cash Disburse- ment	Amount of Noncash Assistance	Description of Noncash Assistance	Method of Valuation

Schedule G—Fundraising and Gaming

Part I

Yes No

1. Did the EO solicit funds during the tax year using any of the following methods? _____

If "Yes," check all that apply:

- Mail solicitations _____
- Email solicitations _____
- Phone solicitations _____
- In-person solicitations _____
- Solicitation of nongovernment grants _____
- Solicitation of government grants _____
- Special fundraising events _____

Yes No

2. Did the EO have a written or oral agreement with anyone (including TDOKEs) for professional fundraising services? _____

If "Yes," list in the following table the ten highest paid fundraisers (individuals or entities) to which the EO paid at least \$5,000 during the tax year.

Professional Fundraising Services					
Name of Entity or Individual	Activity	Did the fundraiser have custody or control of contributions? Yes or No	Gross receipts from activity	Amount paid to (or retained by) fundraiser	Amount paid to (or retained by) EO
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

Part II—Fundraising Event

3. List the two largest events with gross receipts > \$5,000 each on the first two lines. Aggregate all other events with gross receipts >\$5,000 on the third line.

Event Description	Gross Receipts	Charitable Contributions	Cash Prizes Awarded	Noncash Prizes Awarded	Rent/facility Cost	Other Direct Expense (e.g., catering, etc.)	Net Income
1.							
2.							
3. All other events							

Part III—Gaming

4. Complete for each type of gaming conducted. Treat all bingo as a single event (line one) and all pull-tabs as a single event (line two). For “Other gaming,” include all other types of gaming not included in line one or two.

Description	Gross Revenue	Cash Prizes	Noncash Prizes	Rent/facility Cost	Other Direct Expense (e.g., wages to gaming workers)	Net Income
1. Bingo						
2. Pull tabs/ instant bingo/ progressive bingo						
3. Other gaming						

5. List the states in which the EO operates gaming activities. _____

Indicate which states (if any) the EO is not authorized to operate gaming activity in and provide an explanation.

Yes No

6. Were any of the EO’s gaming licenses revoked, suspended or terminated during the year? _____

If “Yes,” explain. _____

7. Does the EO operate gaming with nonmembers? _____

8. Is the EO a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? _____

9. What percentage of gaming is operated in: the EO’s facility? _____an outside facility? _____

10. Provide the name/address of the person who prepares the EO’s gaming/special events books and records.

Yes **No**

11. Does the EO have a contract with a third party from whom the EO receives gaming revenue?

If "Yes," enter the amount of gaming revenue received: by the EO \$_____ by the third party \$_____

If "Yes," enter the name and address of the third party. _____

12. List the gaming manager's name, compensation, and a description of the services provided.

13. Indicate the gaming manager's relationship to the EO: a director/officer/employee/independent contractor.

Yes **No**

14. Is the EO required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

If "Yes," enter the amount of required distributions made during the year. \$_____

Schedule H—Hospitals

Part V—Facility Information

1. Enter the name and address of each of the EO’s facilities that, at any time during the tax year, was required to be licensed, registered, or similarly recognized as a health care facility under state law, whether such facility is operated directly by the EO or indirectly through a disregarded entity or joint venture taxed as partnership.

2. Also indicate the type of facility: (a) licensed hospital, (b) general medical and surgical hospital, (c) children’s hospital, (d) teaching hospital, (e) critical access hospital, (f) research facility, (g) ER–24 hours, (h) ER–other, or (i) other (describe).

Facility Information		
Name and address	Operated directly or indirectly?	Type of facility

Schedule I—Grants/Assistance to Others Inside the U.S.

1. Does the EO maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ___ Yes ___ No
2. Describe the procedures for monitoring the use of grant funds in the U.S. _____

3. Complete the following for each recipient that received more than \$5,000 aggregate of grants or assistance from the EO during the tax year:

Part II—Grants/Assistance to Governments and Organizations in the U.S.							
Recipient's name and address	EIN	IRC Section (if applicable)	Amount of cash grant	Amount of non-cash grant	Method of valuation (book, FMV, appraisal)	Description of noncash assistance	Purpose of grant or assistance

Part III—Grants/Assistance to Individuals in the U.S.					
Type of grant or assistance	Number of recipients	Amount of cash grant	Amount of noncash assistance	Method of valuation (cost, FMV, appraisal, other)	Description of noncash assistance

Schedule K—Tax-exempt Bonds

- | | | |
|---|------------|-----------|
| | Yes | No |
| 1. Did the EO invest tax-exempt bond proceeds beyond a temporary period exception? | ___ | ___ |
| 2. Did the EO maintain an escrow (other than a refunding escrow) account at any time during the year to defease any tax-exempt bonds? | ___ | ___ |
| 3. Did the EO act as an “on behalf of” issuer for bonds outstanding at any time during the year? | ___ | ___ |
4. Complete the following table for each outstanding tax-exempt bond issue (including refunding bonds) that was issued after December 31, 2002 and had an outstanding principal amount in excess of \$100,000 as of the last day of the tax year.

Bond Issues							
Issuer name	Issuer EIN	CUSIP #	Date issued	Issue price	Description of purpose	Defeased? Yes or No	On behalf of issuer? Yes or No

Schedule L—Transactions with Interested Parties

- All Section 501(c)(3) and 501(c)(4) EOs complete the table below for each *excess benefit transaction* (see Glossary), regardless of the amount.

Part I—Excess Benefit Transactions		
Name of disqualified person (see Glossary)	Description of transaction	Corrected? Yes or No

- Enter the amount of tax imposed on the EO managers or disqualified persons during the year under Section 4958. \$_____ Enter the amount (if any) that was reimbursed by the EO. \$_____

- Complete the table below for loans made to and/or from an interested person.
Interested person—For purposes of Part II for Form 990 filers, interested persons are: current or former TDOKEs, or five highest compensated employees. For Section 501(c)(3) or 501(c)(4) organizations, disqualified persons as described in Section 4958(f)(1) are also interested persons. For Section 509(a)(3) organizations, disqualified persons as described in Section 4958(c)(3)(B) are also interested persons.

Part II—Loans to and/or from Interested Persons							
Name of inter- ested person and purpose	Loan to or from the organization?		Original principal amount	Balance due	In default? Yes or No	Approved by board or committee? Yes or No	Written agree- ment? Yes or No
	To	From					

- List each grant or other assistance (including the provision of goods, services, or use of facilities), regardless of amount, provided by the EO to any interested person at any time during the tax year.

Part III—Grants or Assistance Benefiting Interested Persons		
Name of interested person	Relationship between interested person and the EO	Amount of grant or type of assistance

Interested person—For purposes of Part IV include: (a) current or former TDOKEs, (b) family members of current or former TDOKEs, and (c) entities owned more than 35% by persons in (a) and (b).

- List each business transaction with an interested person if: (a) all payments during the year exceeded \$100,000; (b) all payment during the year from a single transaction exceeded the greater of \$10,000 or 1% of the filing EO's total revenues; or (c) compensation payments by the EO paid to a family member of certain persons exceeded \$10,000.

Part IV—Business Transactions Involving Interested Persons				
Name of interested person	Relationship between interested person and the EO	Amount of transaction	Description of transaction	Sharing of EO's revenues? Yes or No

Schedule M—Noncash Contributions

1. Complete the table below for each type of property received if aggregate noncash contributions exceeded \$25,000. Enter the number of contributions or number of items contributed according to the EO's recordkeeping practices. Indicate the method of determining value (i.e., cost or selling price, comparable sales, replacement costs, expert opinion, etc.).

Make a separate entry for the following types of property: art (works of art); art (historical treasures); art (fractional interests); books and publications; clothing and household goods; cars and other vehicles; boats and planes; intellectual property; publicly traded securities; closely held stock; partnership, LLC, or trust interests; miscellaneous securities; qualified conservation contribution (historic structures); qualified conservation contribution (other); residential real estate; commercial real estate; other real estate; collectibles; food inventory; drugs and medical supplies; taxidermy; historical artifacts; scientific specimens; archaeological artifacts; and other.

Noncash Contributions			
Type of property	Number of contributions	Amount of contribution received	Method of determining value

2. Number of Forms 8283 the EO received during the year for contributions for which the EO completed Part IV, Donee Acknowledgment? _____

Yes No

3. During the year, did the EO receive by contribution any property reported above that must be held for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

If "Yes," describe the arrangement. _____

4. Does the EO hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

If "Yes," describe. _____

Schedule N—Liquidation, Termination, Dissolution, or Significant Disposition of Assets

1. Organizations that fully liquidated, dissolved, or terminated during the tax year must provide the following information.

Part I—Complete Liquidation, Termination, or Dissolution						
Description of asset(s) distributed or transaction expense (TE) paid	Date of distribution	FMV of asset(s) distributed or amount of TE	Method of determining FMV	EIN of recipient	Name and address of recipient	IRC Section of recipient(s) (if an EO) or type of entity if taxable

2. Organizations that sold, exchanged, disposed of, or transferred >25% of its net assets during the tax year must provide the following information.

Part II—Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the EO’s Assets						
Description of asset(s) distributed or transaction expense (TE) paid	Date of distribution	FMV of asset(s) distributed or amount of TE	Method of determining FMV	EIN of recipient	Name and address of recipient	IRC Section of recipient(s) (if an EO) or type of entity if taxable

Yes No

3. The following questions apply to Part I and Part II. Did or will any TDOKE of the EO:
- a. Become a director or trustee of a successor/transferee organization? ____ ____
 - b. Become an employee of, or independent contractor for, a successor/transferee organization? ____ ____
 - c. Become a direct or indirect owner of a successor/transferee organization? ____ ____
 - d. Receive, or become entitled to, compensation or other similar payments as a result of the EO’s liquidation, termination, or dissolution? ____ ____

If “Yes” to any of the above, provide the names and details explaining. _____

4. Provide copies of the legal documents involved.

Schedule R—Related Organizations and Unrelated Partnerships

1. List any disregarded entities (DEs) that are included in the EO's books and records.

DE's Name, Address, and EIN	Primary Activity	State or Country of Domicile	Total Income	Assets at Year-end	Direct Controlling Entity

Related Entities—See Glossary for the complete definition of *control* for purposes of determining related parties. Control can be established through the power to appoint/elect the governing body; board overlap of a majority of the members; or ownership of >50% of the stock, profits or capital interest, or membership shares. Control is also established by being a managing partner or member in a partnership that has three or fewer managing partners or members, or by being a general partner in a partnership that has three or fewer general partners. Being the sole member of a disregarded entity or owning > 50% of the beneficial interest in a trust can also establish control.

Yes No

2. Is the organization related (other than by association in a national or state organization) through common membership, governing bodies, officers, etc., to any other taxable or tax-exempt organizations? If so, complete the following: _____

Related Organization's Name, Address, and EIN	Primary Activity	State or Country of Domicile	Entity Type	Code Section if Tax-exempt	Nature of the Relationship

Yes No

3. Did the EO make any transfers to an exempt noncharitable related organization?
If "Yes," please describe. _____

4. Did the EO conduct >5% of its activities through an entity that is an unrelated partnership?
If "Yes," please describe. _____

Glossary

Below are selected terms from the Glossary included in the Form 990 instructions. For additional definitions not provided, see the full glossary in the instructions.

Business relationship—Business relationships between two persons include the following:

1. One person is employed by the other in a sole proprietorship or by an organization with which the other is associated as a trustee, director, officer, key employee, or greater-than-35% owner.
2. One person is transacting business with the other (other than in the ordinary course of either party's business on the same terms as are generally offered to the public), directly or indirectly, in one or more contracts of sale, lease, license, loan, performance of services, or other transaction involving transfers of cash or property valued in excess of \$10,000 in the aggregate during the organization's tax year. Indirect transactions are transactions with an organization with which the one person is associated as a trustee, director, officer, key employee, or greater-than-35% owner.
3. The two persons are each a director, trustee, officer, or greater than 10% owner in the same business or investment entity. Ownership is measured by stock ownership (either voting power or value) of a corporation, profits or capital interest in a partnership or limited liability company, membership interest in a nonprofit organization, or beneficial interest in a trust. Ownership includes indirect ownership (e.g., ownership in an entity that has ownership in the entity in question); there may be ownership through multiple tiers of entities.

Control—For purposes of determining related organizations, control means: in regards to nonprofit organizations and other organizations without owners or persons having beneficial interests, whether such organization is taxable or tax-exempt:

1. In the case of a parent/subsidiary relationship:
 - a. The power to remove and replace (or to appoint or elect, if such power includes a continuing power to appoint or elect periodically or in the event of vacancies) a majority of the nonprofit organization's or other organization's directors or trustees, or
 - b. Management or board overlap where a majority of the subsidiary organization's directors or trustees are trustees, directors, officers, employees, or agents of the parent organization.
2. In the case of brother/sister nonprofit organizations: the same persons constitute a majority of the members of the governing body of both organizations.
 - a. In the case of stock corporations and other organizations with owners or persons having beneficial interests, whether such organization is taxable or tax-exempt, control means any of the following relationships:
 - (1) Ownership of more than 50% of the stock (by voting power or value) of a corporation,
 - (2) Ownership of more than 50% of the profits or capital interest in a partnership,
 - (3) Ownership of more than 50% of the profits or capital interest in a limited liability company treated as a partnership for federal income tax purposes, regardless of the designation under state law of the ownership interests as stock, membership interests, or otherwise,
 - (4) Being a managing partner or managing member in a partnership or limited liability company which has three or fewer managing partners or managing members (regardless of which partner or member has the most actual control),

Director or trustee—A member of the organization's governing body, but only if the member has any voting rights. A member of an advisory board that does not exercise any governance authority over the organization is not considered a director or trustee.

Disqualified person—Any person who was in a position to exercise substantial influence over the affairs of the applicable tax-exempt organization at any time during a five-year period ending on the date of the transaction. Persons who hold certain powers, responsibilities, or interests are among those who are in a position to exercise substantial influence over the affairs of the organization. A disqualified person includes:

- A disqualified person's family member,
- A 35% controlled entity of a (1) disqualified person and/or (2) family members of the disqualified person,
- A donor or donor advisor to a donor advised fund, or
- An investment advisor of a sponsoring organization.

The disqualified persons of a supported organization include the disqualified persons of a Section 509(a)(3) supporting organization that supports the supported organization.

Under Section 4946, a disqualified person includes:

1. A substantial contributor, which is any person who gave an aggregate amount of more than \$5,000, if that amount is more than 2% of the total contributions the foundation or organization received from its inception through the end of the year in which that person's contributions were received. If the organization is a trust, a substantial contributor includes the creator of the trust (without regard to the amount of contributions the trust received from the creator and related persons). Any person who is a substantial contributor at any time generally remains a substantial contributor for all future periods even if later contributions by others push that person's contributions below the 2% figure discussed above. Gifts from the contributor's spouse are treated as gifts from the contributor. Gifts are generally valued at fair market value as of the date the organization received them.
2. A foundation manager, defined as an officer, director, or trustee of the organization or any individual having powers or responsibilities similar to those of officers, directors, or trustees.
3. An owner of more than 20% of the voting power of a corporation, profits interest of a partnership, or beneficial interest of a trust or an unincorporated enterprise that is a substantial contributor to the organization.
4. A family member of an individual in the first three categories.
5. A corporation, partnership, trust, or estate in which persons described in (1) through (4) above own more than 35% of the voting power, profits interest, or beneficial interest.

For purposes of Section 509(a)(2), as referenced in Schedule A (Form 990 or 990-EZ), Public Charity Status and Public Support, a disqualified person is defined in Section 4946, except that it does not include an organization described in Section 509(a)(1).

For purposes of Section 509(a)(3), as referenced in Schedule A (Form 990 or 990-EZ), a disqualified person is defined in Section 4946, except that it does not include a foundation manager or an organization described in Section 509(a)(1) or 509(a)(2).

Excess benefit transaction—In the case of an applicable tax-exempt organization, any transaction in which an excess benefit is provided by the organization, directly or indirectly to, or for the use of, any disqualified person, as defined in Section 4958. Excess benefit generally means the excess of the economic benefit received from the applicable organization over the consideration given (including services) by a disqualified person.

1. Donor advised fund. For a donor advised fund, an excess benefit transaction also includes a grant, loan, compensation, or similar payment from the fund to a:
 - Donor or donor advisor;
 - Family member of a donor or donor advisor;

- 35% controlled entity of a donor or donor advisor; or
- 35% controlled entity of a family member of a donor or donor advisor.

The excess benefit in this transaction is the amount of the grant, loan, compensation, or similar payments.

2. **Supporting organization.** For any supporting organization, defined in Section 509(a)(3), an excess benefit transaction also includes grants, loans, compensation, or similar payments provided by the supporting organization to a:

- Substantial contributor,
- Family member of a substantial contributor,
- 35% controlled entity of a substantial contributor, or
- 35% controlled entity of a family member of a substantial contributor. For this purpose, the excess benefit is defined as the amount of the grant, loan, compensation, or similar payments. Additionally, an excess benefit transaction includes any loans provided by the supporting organization to a disqualified person (other than an organization described in IRC Sec. 509(a)(1), (2), or (4)).

Family member, family relationship—Unless specified otherwise, the family of an individual includes only his or her spouse, ancestors, brothers and sisters (whether whole or half blood), children (whether natural or adopted), grandchildren, great-grandchildren, and spouses of brothers, sisters, children, grandchildren, and great-grandchildren.

Governing body—The group of persons authorized under state law to make governance decisions on behalf of the organization and its shareholders or members, if applicable. The governing body is, generally speaking, the board of directors (sometimes referred to as board of trustees) of a corporation or association, or the board of trustees of a trust (sometimes referred to simply as the trustees, or trustee if only one trustee).

Highest compensated employee—One of the five highest compensated employees of the organization (including employees of a disregarded entity of the organization) other than officers or key employees. The five highest compensated employees are determined by the amounts of reportable compensation for the calendar year ending with or within the organization's tax year.

Independent voting member—A voting member of the governing body, if all three of the following circumstances applied at all times during the organization's tax year:

1. The member was not compensated as an officer or other employee of the organization or of a related organization (see the instructions for Schedule R, Related Organizations and Unrelated Partnerships), except as provided in the religious exception discussed in the instructions for Form 990, Part VI.
2. The member did not receive total compensation or other payments exceeding \$10,000 during the organization's tax year from the organization or from related organizations as an independent contractor, other than reimbursement of expenses under an accountable plan or reasonable compensation for services provided in the capacity as a member of the governing body. For example, a person who receives reasonable expense reimbursements and reasonable compensation as a director of the organization does not cease to be independent merely because he or she also received payments of \$7,500 from the organization for other arrangements.
3. Neither the member, nor any family member of the member, was involved in a transaction with the organization (whether directly or indirectly through affiliation with another organization) required to be reported on Schedule L, Transactions With Interested Persons, for the organization's tax year, or in a transaction with a related organization of a type and amount that would be reportable on Schedule L if required to be filed by the related organization.

A member of the governing body is not considered to lack independence merely because of the following circumstances:

1. The member is a donor to the organization, regardless of the amount of the contribution;
2. The member has taken a bona fide vow of poverty and either:
 - a. Receives compensation as an agent of a religious order or a Section 501(d) religious or apostolic organization, but only under circumstances in which the member does not receive taxable income (for example, Rev. Rul. 77-290, 1977-2 C.B. 26; Rev. Rul. 80-332); or
 - b. The member has taken a bona fide vow of poverty and either:
 - (1) Receives compensation as an agent of a religious order or a Section 501(d) religious or apostolic organization, but only under circumstances in which the member does not receive taxable income (for example, Rev. Rul. 77-290, 1977-2 C.B. 26; Rev. Rul. 80-332); or
 - (2) Belongs to a religious order that receives sponsorship or payments from the organization that do not constitute taxable income to the member.
3. The member receives financial benefits from the organization solely in the capacity of being a member of the charitable or other class served by the organization in the exercise of its exempt function, such as being a member of a Section 501(c)(6) organization, so long as the financial benefits comply with the organization's terms of membership.

Key employee—For purposes of Form 990 reporting, an employee of the organization (other than an officer, director, or trustee) who meets all three of the following tests:

1. **\$150,000 Test.** 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.
2. **Responsibility Test.** The employee: (a) has responsibilities, powers or influence over the organization as a whole similar to those of officers, directors, or trustees; (b) 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 (c) has or shares authority to control or determine 10% or more of the organization's capital expenditures, operating budget, or compensation for employees.
3. **Top 20 Test.** 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.

Lobbying activities—All activities intended to influence foreign, national, state or local legislation. Such activities include direct lobbying (attempting to influence the legislators) and grassroots lobbying (attempting to influence legislation by influencing the general public).

Maintaining offices, employees or agents—For purposes of Schedule F, Statement of Activities Outside the United States, includes principal, regional, district, or branch offices, such offices maintained by agents, and persons situated at those offices paid wages for services performed. "Agent" is defined under traditional agency principles (but does not include volunteers).

Officer—Unless otherwise provided, a person elected or appointed to manage the organization's daily operations, such as a president, vice-president, secretary, or treasurer. The officers of an organization are determined by reference to its organizing document, bylaws, or resolutions of its governing body, or as otherwise designated consistent with state law, but at a minimum include those officers required by applicable state law. For purposes of Form 990 reporting, treat the organization's top management official and top financial official (the person who has ultimate responsibility for managing the organization's finances) as officers.

Political campaign activity—All activities that support or oppose candidates for elective federal, state or local public office. It does not matter whether the candidate is elected. A candidate is one who offers himself or is proposed by others for public office. Political campaign activity does not include any activity to encourage participation in the electoral process, such as voter registration or voter education, provided that the activity does not directly or indirectly support or oppose any candidate.

Regions—For purposes of Schedule F, where requested list one of the following regions; Central America and the Caribbean, East Asia and the Pacific, Europe (including Iceland and Greenland), Middle East and North Africa, North America, Russia and the Newly Independent States, South America, South Asia, and Sub-Saharan Africa. For a listing of countries included in these regions, see the Form 990, Schedule F instructions.

Related organization—An organization that stands in one or more of the following relationships to the filing organization.

- **Parent:** an organization that controls (see examples in the definition of control above) the filing organization.
- **Subsidiary:** an organization controlled (see examples in the definition of control above) by the filing organization.
- **Brother/Sister:** an organization controlled (see examples in the definition of control above) by the same person or persons that control the filing organization.
- **Supporting/Supported:** an organization that is (or claims to be) at any time during the organization's tax year (i) a supporting organization of the filing organization within the meaning of Section 509(a)(3), if the filing organization is a supported organization within the meaning of Section 509(f)(3); (ii) or a supported organization, if the filing organization is a supporting organization.