

Material list for 990

ORGANIZATION NAME _____

TAX YEAR ENDING _____

- | | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| 1) If this is the first year we will prepare your returns, please provide the following: | | |
| a) Tax returns for the three prior years | _____ | _____ |
| b) Public Support detail for the prior 5 years (Sched A) | _____ | _____ |
| c) IRS notifications of exempt status | _____ | _____ |
| d) Application for exemption (Form 1023 or 1024) | _____ | _____ |
| e) IRS determination letter for any qualified retirement plan | _____ | _____ |
| f) Year of formation/incorporation | _____ | _____ |
| g) State of legal domicile | _____ | _____ |
| h) Type of entity, e.g. corp., trust | _____ | _____ |
| i) Articles of incorporating/formation | _____ | _____ |
| j) Bylaws | _____ | _____ |
| k) Name, address & phone # of person who maintains books & records | | |
| _____ | | |
| _____ | | |
| 2) Is the organization's address, contact person or telephone # different from last year? If yes, provide the new information. | _____ | _____ |
| _____ | | |
| _____ | | |
| 3) a) Did the organization engage in any activity not reported on a previously filed Form 990/990 EZ? If yes, describe the activity. | _____ | _____ |
| _____ | | |
| | <u>YES</u> | <u>NO</u> |
| b) Did the organization stop engaging in any activity which had previously been reported on a filed Form 990/990 EZ? If yes, describe the activity. | _____ | _____ |
| _____ | | |
| 4) a) Were any changes made to the organizing or governing documents? | _____ | _____ |
| b) If yes, were the changes reported to the IRS? If not reported, provide a complete copy of the revised documents. | _____ | _____ |

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- 5) Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, officers, etc. to any other organization? If yes, enter the name of the organization, whether it is exempt, and the nature of the relationship.” (Is there >50% overlap of the governing bodies of the organizations?) _____
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- 6) a) Did the total number of information returns filed with any federal agency exceed 250? (W-2s, 1099s, 941, etc.) _____
- b) Indicate the number reported in Box 3 of Form 1096. _____
- 7) Indicate the number of persons who volunteered with the organization during the year (full-time and part-time). _____
- 8) Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? If yes, provide a detailed list indicating the value of each item and whether it is included in revenue and expense. _____
- 9) Did the organization:
- a) Maintain donor advised funds? If yes, provide details in accordance with the Schedule D instructions. _____
 - b) Receive or hold conservation easements? (see Schedule D instructions) _____
 - c) Maintain collection of works of art or similar assets? (see Schedule D instructions) _____
 - d) Have endowment funds or serve as agent, custodian or trustee for amounts not included in the organization's balance sheet? (See Schedule D instructions.) _____
 - e) Provide credit counseling or debt management or similar services? _____
 - f) Receive an audited financial statement? _____
 - g) Maintain an office or have activities outside the U. S.? _____
 - h) Make more than \$5,000 of grants to organizations/persons outside the U.S.? (See Schedule F Instructions for Reporting Requirements.) _____

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- 10) a) Indicate the number of voting members in the governing body. _____
- b) Indicate the number of independent voting members in the governing body. _____
- 11) a) Complete the following schedule for all officers, directors and trustees regardless of compensation. "Current" officers/directors/trustees are those who held their position at ANYTIME during the year.

Current Officers, Directors or Trustees

Please list ALL persons who were officers, directors or trustees at anytime during the year, WHETHER OR NOT THEY RECEIVED COMPENSATION, BENEFITS OR ALLOWANCES

Name	Off./Dir/Trustee #1	Off./Dir/Trustee #2	Off./Dir/Trustee #3
Title			
Hours per Week			
Salary / Bonus / Severance / Other Cash			
Non-qualified Deferred Comp			
Contributions to Qualified Retirement Plans			
Contributions to Welfare Benefit Plans e.g., health, dental, etc. premiums			
Allowances			
Personal use -org's assets			

Attach additional pages to report the requested information for all officers/directors/trustees.

Key Employees

A current key employee is an employee of the organization (other than an officer, director or trustee) who meets all three of the following tests:

- 1) 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) (a) has responsibilities, power or influence over the organization as a whole that is 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.

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- 3) 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.

Key Employees

Please list all persons who were key employees at anytime during the year.

Name	Key	Key	Key
Hours per Week			
Salary / Bonus / Severance / etc.			
Non-qualified Deferred Comp			
Contributions to Qualified Retirement Plans			
Contributions to Welfare Benefit Plans e.g., health, dental, etc. premiums			
Allowances (Col. E)			
Personal use - org's assets			

Attach additional pages to report the requested information for all officers/directors/trustees.

- 11) b) Complete the following schedule for all former officers, directors and trustees who received compensation from the organization.

Payments or Loans to Disqualified Persons, Former Officers, Directors, Trustees and Key Employees (these are persons who were not employees at any time during the year)

Name	Off./Dir/Key	Off./Dir/Key	Off./Dir/Key
Severance / Other Cash Payments			
Non-qualified Deferred Comp			
Allowances			
Non-accountable reimbursement			

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Name	Off./Dir/Key	Off./Dir/Key	Off./Dir/Key
Value of housing (taxable/non-taxable)			
Loans / Advances to Former Employees			

11) c) Complete the following schedule for the 5 highest paid employees who received compensation in excess of \$100,000 from the organization.

Name	Person #1	Person #2	Person #3
Salary / Bonus / Severance / Other			

Related Compensation – Officers/Directors/Key Employees/5 Highest Paid/Independent Contractors

11) d) Did any of the former directors or trustees receive more than \$10,000 in his/her capacity as a former director or trustee? YES NO
_____ _____

Note: Failure to report all items of compensation could result in the imposition of penalties on the individuals and certain managers within the organization.

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

Name and Business Address	Description of Services	Compensation

Please indicate the total number of Independent Contractors who received more than \$100,000 of compensation from the organization. _____

13) 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 personal relationship? If yes, please elaborate with regard to the relationship. _____ _____

14) During the tax year, has the organization, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer or creator of the organization or any taxable organization or corporation with which such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? If yes, provide an explanation of the transaction. _____ _____

a) sale, exchange or lease of property. _____ _____

b) lending of money or other extension of credit. _____ _____

c) furnishing of goods, services, or facilities. _____ _____

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	<u>YES</u>	<u>NO</u>
d) payment of compensation or payment or reimbursement of expenses if more than \$1,000.	_____	_____
e) transfer any part of the organization's income or assets? If yes, describe.	_____	_____
<hr/>		
15) 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) CEO	_____	_____
b) Executive Director	_____	_____
c) Top management official	_____	_____
16) Describe the process for determining and approving compensation and benefit payments to officers, directors and employees under the excess benefit rules. _____		
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17) §501(c)(3) organizations:		
a) Did the organization engage in lobbying? If yes, please provide a schedule showing the expenses incurred to perform grassroots lobbying and lobbying other than grassroots.	_____	_____
b) Did the organization file Form 5678 to elect to use the safe harbor under §501(h)?	_____	_____
18) Has the organization elected to pay the proxy tax?	_____	_____
19) Does the organization make grants for scholarships, fellowships, student loans, etc.? If yes, provide a statement explaining how the organization determines that those receiving disbursements from the organization in furtherance of its charitable programs qualify to receive payments.	_____	_____
20) Did the organization directly or indirectly engage in any of the following with any other organization described in § 501(c) (other than § 501(c)(3) organizations) or with any organizations described in § 527 (relating to political organizations):		
a) Transfers from the organization to a noncharitable exempt organization of:		
• Cash?	_____	_____
• Other assets?	_____	_____
b) Other transactions:		
• sales of assets to a noncharitable exempt organization?	_____	_____
• purchases of assets from a noncharitable exempt organization?	_____	_____

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- rental of facilities or equipment? _____
 - reimbursement arrangements? _____
 - loans or loan guarantees? _____
 - performance of services or membership or fundraising solicitations? _____
- c) Sharing of facilities, equipment, mailing lists or other assets, or paid employees? _____
- d) If the answer to any of the above is yes, complete the following schedule:

Amount Involved	Name of Noncharitable Exempt Organization	Description of Transfers, Transactions, and Sharing Arrangements

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.

- 21) 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 line 1d, page 1, Form 990, as the threshold)
 - 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
- 22) a) Did the organization provided written acknowledgement to donors of individual contributions of \$250 or more? _____
- 22) b) Do you provide information on the amount of the deductible donation to donors of *quid pro quo* donations in excess of \$75? _____
- 23) Did you provide proper contemporaneous acknowledgement for donations of automobiles, boats and airplanes (Form 1098-C)? _____
- 24) a) Did the organization solicit any contributions or gifts that were not tax deductible? _____

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- 24) b) If yes, did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? _____
- 25) Did the organization incur more than \$15,000 of expense from working with professional fundraisers? If yes, provide details in accordance with the instructions to Schedule G. _____
- 26) If the organization received more than \$15,000 from special events, provide details in accordance with the instructions to Schedule G of Form 990. _____
- 27) If membership dues and contributions have been reported in one income category, provide a breakout. _____
- 28) a) Did the organization sell, exchange or otherwise dispose of tangible personal property for which it filed Form 8282? _____
- 28) b) If yes, indicate the number of Forms 8282 filed. _____
- 29) Did the organization file Form 8899 for all contributions of qualified intellectual property? _____
- 30) During the year, did the organization receive a contribution of qualified real property. Describe. (Attach details) _____
- 31) Does the organization have the following:
- a) Conflict of interest policy _____
 - b) Are officers/directors/trustees required to disclose potential conflicts? _____
 - c) Whistle blower policy _____
 - d) Joint venture policy _____
 - e) Gift acceptance policy _____
 - f) Document retention policy _____
 - g) Expense reimbursement policy _____
 - h) Investment policy _____
- 32) Have all of the above policies been adopted by the organization's governing body? _____
- 33) Did the organization document all meetings held or written actions taken by:
- a) The governing body? _____
 - b) Each committee? _____
- 34) Describe the process by which the Form 990 will be reviewed by the organization's governing body before it is filed. _____

- 35) Describe how the organization makes its Form 1023, 1024, 990, and/or 990-T available for public inspection. _____

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	<u>YES</u>	<u>NO</u>
36) 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	_____	_____
b) date acquired	_____	_____
c) how acquired	_____	_____
d) date sold.	_____	_____
e) buyer	_____	_____
f) gross sales price	_____	_____
g) if purchased, cost or other basis	_____	_____
h) if donated, value at time acquired.	_____	_____
i) expense of sale	_____	_____
j) improvements made after acquisition	_____	_____
k) depreciation since acquisition	_____	_____
37) Provide a computation of cost of goods sold for the sale of inventory items.	_____	_____
38) For all organizations <u>other than</u> §§ 501(c)(3) and (c)(4) organizations and § 4947(a)(1) charitable trusts, does the organization desire to allocate expenses under the classifications of expenses related to management/general, program services, and fundraising? If yes, categorize expenses on the organization's trial balance.	_____	_____
39) Did the organization award any grants or other allocations during the tax year? If yes, provide a schedule of the following for each class of activity e.g. research, education (Does not apply to certain schools)	_____	_____
a) donee's name and address.		
b) amount of the grant or allocation.		
c) relationship of any donee to any person or corporation with an interest in the organization.		
d) Indicate if the grant or allocation was to a foreign person.		
40) Other than scholarships, did the organization provide assistance to any individuals?	_____	_____
If yes, provide a schedule. For colleges, universities, and primary and secondary schools, see 507 below.		
a) briefly describe program activity		
b) total paid by each program		
41) Did the organization make payments to affiliates?	_____	_____
If yes, provide a schedule listing the following.		

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- a) name and address of each affiliate receiving payments.
 - b) amount and purpose of the payments.
- 42) 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.
- 43) Does the organization have any loans receivable (include receivables from officers, directors, trustees and key employees) at year-end? _____
- If yes, provide a schedule showing the following information:
- a) borrower's name (identify officers, directors, trustees or key employees).
 - b) original amount.
 - c) balance due at year end.
 - d) date of note.
 - e) maturity date.
 - f) repayment terms.
 - g) interest rate.
 - h) security provided by the borrower.
 - i) purpose of the loan.
 - j) description and fair market value of the consideration furnished by the lender (for example, cash—\$1,000; or 100 shares of XYZ, Inc. common stock—\$9,000).
- 44) Does the organization hold any land, buildings or equipment for investment purposes? _____
- If yes, provide a schedule listing the following for each asset:
- a) Description.
 - b) Cost or other basis.
 - c) Accumulated depreciation, if any.
- 45) 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 _____
- 46) Does the organization have loans payable at year end? _____
- If yes, provide a schedule showing the following information (identify officers, directors, trustees or key employees):
- a) the name of lender.
 - b) original amount.
 - c) balance due at year end.
 - d) date of note.
 - e) maturity date.

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- f) repayment terms.
 - g) interest rate.
 - h) security provided by the borrower.
 - i) purpose of the loan.
 - j) the relationship of the lender to any officer, director, trustee, or key employee of the organization.
- 47) Identify interest bearing versus non-interest bearing bank accounts.
- 48) Did the organization have an interest in or a signature or other authority over a financial account in a foreign country. _____ _____
- 49) For grants made to U.S. entities, please provide the following information for any and all grantee organizations or governments that received more than \$5,000 from the organization:
- a) Name and address of grantee
 - b) TIN
 - c) If exempt, identify the type of exempt entity by identifying the IRC section pertaining to the grantee
 - d) Amount of grant
 - e) Amount of non-cash assistance
 - f) Method of valuation
 - g) Description of non-cash assistance
 - h) Purpose of assistance
- 50) 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, and that was issued after December 31, 2002? If yes, provide details in accordance with the instructions for Schedule K, Form 990. _____ _____
- 51) Did the organization invest any proceeds of tax exempt bonds beyond a temporary period exception? _____ _____