

## ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

Organization name \_\_\_\_\_

Address \_\_\_\_\_

Tax Year Ending \_\_\_\_\_

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

### 100) PART I — GENERAL INFORMATION

YES/  
DONE

NO

► 101) Please provide the following:

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 1) General ledger or trial balance  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2) Depreciation schedules   | <input type="checkbox"/> | <input type="checkbox"/> |
| 3) Balance Sheet & Statement of Activities or Audited Financial Statements, if any  | <input type="checkbox"/> | <input type="checkbox"/> |
| 4) § 501(c)(3), § 501(c)(4), organizations and § 4947(a)(1) trusts should provide a statement of functional expenses allocating the organization's expenses among three categories: Program, Management/General and Fundraising   | <input type="checkbox"/> | <input type="checkbox"/> |
| 5) For all organizations <u>other than</u> § 501(c)(3) and (c)(4) organizations and § 4947(a)(1) charitable trusts, the classification of expenses is optional (If the Organization desires to show a functional allocation of expenses, provide the information described in 5. above) | <input type="checkbox"/> | <input type="checkbox"/> |

► 102) Please provide the following (first-year clients only):

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 1) Tax returns for the three prior years  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2) Contribution detail to support the Public Support information (Schedule A) in the Forms 990 for the four prior years, if necessary | <input type="checkbox"/> | <input type="checkbox"/> |
| 3) IRS notification of exempt status (determination letter)   | <input type="checkbox"/> | <input type="checkbox"/> |
| 4) Application for exemption (Form 1023 or 1024)  | <input type="checkbox"/> | <input type="checkbox"/> |

# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

**100) PART I — GENERAL INFORMATION**

	YES/ DONE	NO
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5) IRS determination letter for any qualified retirement plan(s)

<input type="checkbox"/>	<input type="checkbox"/>
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6) Articles of incorporation/formation (initial and amended, if any) and Bylaws

<input type="checkbox"/>	<input type="checkbox"/>
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7) Indicate the Organization's state of legal domicile \_\_\_\_\_

<input type="checkbox"/>	<input type="checkbox"/>
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8) Type of entity, such as corporation, trust

<input type="checkbox"/>	<input type="checkbox"/>
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9) Website address \_\_\_\_\_

<input type="checkbox"/>	<input type="checkbox"/>
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10) Copy of the Organization's mission as articulated in the Organization's governing documents and as approved by the governing body

<input type="checkbox"/>	<input type="checkbox"/>
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11) Description of the Organization's mission or its most significant achievement, whichever the Organization wishes to highlight (attach a separate narrative, if necessary)


► 103) Provide copies of any correspondence received from the IRS or any state tax authority related to the previously filed returns.

<input type="checkbox"/>	<input type="checkbox"/>
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► 104) Please describe any new general ledger accounts added during the tax year.


► 105) Please provide complete copies of all Schedules K-1 received by the Organization.

<input type="checkbox"/>	<input type="checkbox"/>
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# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

200) PART II — FORM 990-EZ AND FORM 990-N CRITERIA

YES/  
DONE      NO

- 201) Describe any activity note reported on a previously filed Form 990/990EZ.

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- 202) Describe any significant changes in the Organization's activities.

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

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- 204) If the Organization is a § 501(c)(3), § 501(c)(4) org., or a § 4947(a)(1) trust:

- 1) Report total expenses, total grants/allocations to others and total revenue for each program service reported.

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- 2) Describe the Organization's other program services. Report the revenue, expenses, and grants from all other programs in a lump sum.

a. Total Revenue for Other Programs \$ \_\_\_\_\_

b. Total Expenses for Other Programs \$ \_\_\_\_\_

c. Total Grants for Other Programs \$ \_\_\_\_\_

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

**300) PART III — STATEMENT OF PROGRAM ACCOMPLISHMENTS**
**YES/  
DONE**      **NO**

▶ 301) Did the Organization receive contributions? If yes, provide a complete schedule of contributors and amount contributed.

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▶ 302) Did the Organization engage in any direct or indirect political campaign activities on behalf of, or in opposition to, candidates for public office? If yes, provide a complete schedule of political contributions including the name of the individual(s) or organization(s) contributions were made to.

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▶ 303) Did the Organization engage in lobbying activities during the year? If yes, provide a complete schedule of those lobbying activities, if you are unsure of what lobbying activities are, please contact us.

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▶ 304) Did the Organization receive or hold conservation easements? If yes, provide a schedule of the easements.

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▶ 305) Did the Organization hold, or receive any new collections, works of art, historical treasures or similar assets? If yes, provide a schedule of those items or any new items added this year.

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▶ 306) Did the Organization serve as agent, custodian or trustee for amounts not included in the organization's balance sheet or provide credit counseling or debt management or similar services? If yes, provide a schedule of those activities.

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▶ 307) Did the Organization have permanent or quasi endowment funds? If yes, either provide a complete schedule of those funds or complete #1201 of this organizer.

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▶ 308) Did the Organization own any non-publicly traded investments? If yes, provide a schedule of those investments.

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▶ 309) Is the Organization a private school? If yes, complete section 1000 – Part X of this organizer.

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▶ 310) Did the Organization maintain an office, employees or agents or conduct activities of any kind outside the U.S.? If yes, contact us in order to discuss the various the procedures and disclosures for foreign grants.

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▶ 311) Did the Organization make grants or provide assistance to any organization or entity outside the U.S.? If yes, provide a schedule of those grants or any assistance.

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

**300) PART III — STATEMENT OF PROGRAM ACCOMPLISHMENTS**
**YES/  
DONE**      **NO**

▶ 312) Did the Organization pay more than \$15,000 for professional fundraising services? If yes, either provide a schedule of those services or complete #704 of this organizer.

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▶ 313) Did the Organization raise more than \$15,000 from fundraising events? If yes, either provide a schedule of those services or complete #702, 704, and 706 of this organizer.

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▶ 314) Did the Organization raise more than \$15,000 from gaming activities, including raffles? If yes, either provide a schedule of those activities or complete #705 of this organizer.

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▶ 315) Did the Organization operate one or more hospitals? If yes, contact us.

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▶ 316) Did the Organization make grants of more than \$5,000 to any governments or organizations in the U.S.? If yes, complete #801 of this organizer.

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▶ 317) Did the Organization make grants of more than \$5,000 to individuals in the U.S.? If yes, complete #801 of this organizer.

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▶ 318) During the tax year, did any person who is a current or former officer, director, trustee or key employee:

1) Continue to receive compensation after serving as an officer, director, trustee key employee or highly compensated employee?

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2) Receive compensation from the Organization and/or any related organization in excess of \$150,000?

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3) Receive or accrue compensation from any unrelated organization for services rendered to the Organization?

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▶ 319) Did the Organization have a tax-exempt bond issue with an outstanding principal balance of more than \$100,000 as of the end of the year? If yes, complete Part XI of this organizer.

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▶ 320) Did the Organization engage in or become aware of any previous excess benefit transaction with a disqualified person during the year? If yes, provide a schedule of those transactions.

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▶ 321) Was a loan to or from a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the tax year? If yes, provide a schedule of those loans.

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# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

## 300) PART III — STATEMENT OF PROGRAM ACCOMPLISHMENTS

YES/  
DONE NO

▶ 322) Did the Organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If yes, provide a schedule of those grants or assistance. ☐ ☐

▶ 323) During the tax year, did any person who is a current or former officer, director, trustee, or key employee:

1) Have a direct business relationship with the organization (other than as an officer, director, trustee or employee) or an indirect business relationship through ownership of more than 35% in another entity listed in Part VII, Section A? ☐ ☐

2) Have a family member who had a direct business relationship with the organization? ☐ ☐

3) Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional organization) doing business with the organization? ☐ ☐

If yes to any of the above, provide a schedule detailing why you answered yes.

▶ 324) Did the Organization receive more than \$25,000 in noncash contributions or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? If yes, provide a schedule of those contributions including who made the contribution(s) and what was received. ☐ ☐

▶ 325) Did the Organization liquidate or dissolve and cease operations? If yes, provide details as to when that action occurred. ☐ ☐

▶ 326) Did the Organization sell, exchange or dispose of, or transfer more than 25% of its net assets? If yes, provide a schedule of what was sold, transferred, exchanged or disposed of and who received those assets. ☐ ☐

▶ 327) Did the Organization own 100% of a disregarded entity? If yes, contact us to determine what a disregarded entity is? ☐ ☐

▶ 328) Is the Organization related to any tax-exempt or taxable entity (other than by association with a statewide or nationwide organization) through common membership, governing bodies, officers, etc.? If yes, provide a list of those entities. ☐ ☐

▶ 329) Did the Organization conduct more than 5% of its exempt or unrelated activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If yes, contact us to discuss the necessary disclosures. ☐ ☐

# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

## 400) PART IV — CHECKLIST OF REQUIRED SCHEDULES

YES/  
DONE NO

► 401) 1) Indicate the number reported in Box 3 of Form 1096, "Annual Summary and Transmittal of U.S. Information Returns" (1099s) \_\_\_\_\_

2) Indicate the number of Forms W-2G filed for the year \_\_\_\_\_

3) Did the Organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (raffle) winnings to winners?

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► 402) Indicate the number of employees reported on Form W-3, "Transmittal of Wage and Tax Statements", filed for the calendar year ending within the year covered by this return. \_\_\_\_\_

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1) Did the Organization file all required federal employment tax returns?

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2) Indicate the number of volunteers who worked with the Organization during the year. Estimate if the exact number is unknown. \_\_\_\_\_

► 403) Did the Organization have gross receipts of \$1,000 or more from a trade or business not related to the organization's exempt purpose? If so, provide a schedule of the income and expense detail related to the activity.

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► 404) At any time during the calendar year, did the Organization have an interest in or signature authority over, a financial account in a foreign country? If yes, the Organization may have to file Form TD F 90.22-1. This form must be filed by June 30 of each year (**note: significant penalties for failure to file**).

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► 405) Was the Organization a party (or was it notified that it was a party) to a prohibited tax shelter transaction at any time during the year? If yes, provide a copy of the notification.

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► 406) Did the Organization solicit any contributions that were not tax deductible?

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If yes, did the Organization include with every solicitation an express statement that such contribution or gift was not tax deductible?

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► 407) For organizations that receive contributions under IRC § 170(c):

1) Did the Organization provide written acknowledgement to donors of individual contributions of \$250 or more?

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# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

400) PART IV — CHECKLIST OF REQUIRED SCHEDULES	YES/ DONE	NO
<hr style="border-top: 1px dotted #000;"/>		
2) Did the Organization provide goods or services in exchange for any contribution of \$75 or more?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, did the Organization notify the donor of the value of the goods or services provided to the donor?	<input type="checkbox"/>	<input type="checkbox"/>
3) Did the Organization sell, exchange or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, indicate the number of Forms 8282 filed during the year _____		
4) Did the Organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/>	<input type="checkbox"/>
5) Did the Organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<input type="checkbox"/>	<input type="checkbox"/>
6) For all contributions of qualified intellectual property, did the Organization file Form 8899 as required?	<input type="checkbox"/>	<input type="checkbox"/>
7) For contributions of cars, boats, airplanes and other vehicles, did the organization file a Form 1098-C as required?	<input type="checkbox"/>	<input type="checkbox"/>
<hr style="border-top: 1px dotted #000;"/>		
▶ 408) For § 501(c)(7) organizations (social clubs) only:		
Did the Organization receive initiation fees or capital contributions?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, indicate the amount \$ _____		
Did the Organization receive gross receipts for public use of club facilities? If yes, indicate the amount. \$ _____	<input type="checkbox"/>	<input type="checkbox"/>
Does the Club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion?	<input type="checkbox"/>	<input type="checkbox"/>
<hr style="border-top: 1px dotted #000;"/>		
▶ 409) For § 501(c)(12) organizations, attach a detailed computation of the 85% qualification test, including a detailed listing of gross income received from members or shareholders and other sources.	<input type="checkbox"/>	<input type="checkbox"/>
<hr style="border-top: 1px dotted #000;"/>		
▶ 410) For § 4947(a)(1) non-exempt charitable trusts, is the Organization filing Form 990 in lieu of Form 1041?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, enter the amount of tax-exempt interest received or accrued during the year. \$ _____		



# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

## 500) PART V — GOVERNANCE

YES/  
DONE NO

- 501) Indicate the number of voting members in the governing body:

at the end of the tax year \_\_\_\_\_

at the end of the year who are/were independent \_\_\_\_\_

- 502) Did any officer, director, trustee or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? If yes, describe.

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- 503) Did the Organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? If yes, describe.

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\_\_\_\_\_

- 504) Were any significant changes made to the organizing or governing documents since the prior Form 990 was filed? If yes, provide a complete copy of the revised documents and indicate the change(s).

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

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

- 506) Does the Organization have members or stockholders?

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

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

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

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

# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

**500) PART V — GOVERNANCE**

YES/  
DONE      NO

- 509) Did the Organization contemporaneously document all meetings held or written actions undertaken during the year by the following:

1) The governing body?

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2) Each committee with authority to act on behalf of the governing body? If no, describe how records are kept of governing body decisions.

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- 510) Does the Organization have local chapters, branches or affiliates?

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

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

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- 511) Will a copy of the Form 990 be provided to the Organization's governing body before it is filed?

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

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

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

- 513) Does the Organization have a conflict of interest policy? If yes,

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1) Are officers/directors/trustees required to disclose potential conflicts?

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2) Does the Organization regularly and consistently monitor and enforce compliance with the policy? If yes, describe how this is done.

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# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

## 500) PART V — GOVERNANCE

YES/  
DONE NO

► 514) Does the Organization have a written whistleblower policy?

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► 515) Does the Organization have a written document retention and destruction policy?

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► 516) 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?

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1) The Organization's CEO, Executive Director, or top management official

2) Other officers or key employees of the Organization

Describe the process for persons listed in "a":

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Describe the process for persons listed in b above:

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► 517) Did the Organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? If yes, has the Organizations adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

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► 518) Provide a list of the states in which a copy of the return should be filed.

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You may be required to file a return in any state where the Organization owns or leases property, has employees or sells goods or services.

# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

## 500) PART V — GOVERNANCE

YES/  
DONE NO

- 519) Describe how the Organization makes its Form 1023, 1024, 990, and/or 990-T (§501(c)(3)s only) available for public inspection.

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- 520) Describe whether (and how) the Organization makes its governing documents, conflict of interest policy and financial statements available to the public.

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- 521) State the name, physical address, and telephone number of the person who possesses the books and records of the Organization.

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- 522) 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).

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1) Description of asset(s)

2) Date(s) acquired

3) How acquired

4) Date(s) sold

5) Buyer/transferee

6) Gross sales price

7) Basis at sale date

8) Was the sale or transfer to a related party?

# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

## 600) PART VI — COMPENSATION

YES/  
DONE NO

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

"Current" officers/directors/trustees are those who held their position at ANYTIME during the year. Also list any former officer, key employee or highly compensated employee who received more than \$100,000 from the organization and any related organizations, and any former director or trustee that received, in his/her capacity as a former director or trustee, more than \$10,000 of reportable compensation from the Organization or any related organizations.

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

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

ORGANIZER FOR TAX EXEMPT ORGANIZATIONS  
(FORM 990)

600) PART VI — COMPENSATION

- Current Officers, Directors and Trustees - compensated and NOT compensated, no minimum – Add lines as required
- Key Employees — must have over \$150,000 reportable compensation and meet other criteria
- Highest Compensated Employees — must have over \$100,000 of reportable compensation
- Former Officers, Directors, Trustees, Key Employees, and 5 Highest Paid Employees who Received Compensation
- Please list ALL persons who were officers, directors, or trustees and 5 Highest Compensated Employees at any time during the organization’s FISCAL YEAR.

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

NAME	TITLE	HRS PER WEEK	VOTING MEMBER	AMOUNT REPORTED IN W-2 BOX 5 & IN FORM 1099 BOX 7	AMOUNT OF BONUS OR INCENTIVE COMPENSATION INCLUDED W-2 BOX 5 & FORM 1099 BOX 7	NON-QUALIFIED DEFERRED COMPENSATION (FOR EXAMPLE 457(B) OR 457(F))	EMPLOYER CONTRIBUTIONS TO OR BENEFIT ACCRUALS IN RETIREMENT PLANS (E.G., 401(K) OR 403(B) NOT INCLUDED IN W-2 BOX 5)	CONTRIBUTIONS TO WELFARE BENEFIT PLANS (E.G., HEALTH INS., DENTAL, VISION, ETC. PREMIUMS)	EXPENSE ACCOUNT & OTHER ALLOWANCES NOT INCLUDED IN PREVIOUS COLUMNS*	IS THIS COMPENSATION FROM A RELATED ORGANIZATION? YES/NO

	YES	NO
Are any of the amounts shown above received as severance compensation or related to separation from service?	<input type="checkbox"/>	<input type="checkbox"/>
Provide the amounts of any distributions from non-qualified deferred compensation plans?	<input type="checkbox"/>	<input type="checkbox"/>
Were the accruals related to the distributed amounts reported on a previously filed Form 990?"	<input type="checkbox"/>	<input type="checkbox"/>

# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS

## (FORM 990)

**600) PART VI — COMPENSATION**

YES/  
DONE      NO

- 602) 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 service providers who received more than \$100,000 of compensation from the Organization. \_\_\_\_\_

- 603) Indicate whether the Organization sponsors any of the following:

a) Qualified retirement plan

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If yes, are we preparing the Form 5500?

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b) If the Organization has a §403(b) plan, is there a written plan document?

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c) Cafeteria plan

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If yes, are we to prepare the Form 5500?

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d) Nonqualified retirement plan(s)

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If yes, number of plans: \_\_\_\_\_

e) Other employee benefit plans not described above? If yes, describe the plan

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\_\_\_\_\_

\_\_\_\_\_

# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

## 600) PART VI — COMPENSATION

YES/  
DONE NO

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

- |  |                          |                          |
|--|--------------------------|--------------------------|
| a) Compensation committee                          | <input type="checkbox"/> | <input type="checkbox"/> |
| b) Independent compensation consultant             | <input type="checkbox"/> | <input type="checkbox"/> |
| c) Form 990 of other organizations                 | <input type="checkbox"/> | <input type="checkbox"/> |
| d) Written employment contract                     | <input type="checkbox"/> | <input type="checkbox"/> |
| e) Compensation survey or study                    | <input type="checkbox"/> | <input type="checkbox"/> |
| f) Approval by the board or compensation committee | <input type="checkbox"/> | <input type="checkbox"/> |
| g) Other — describe _____                          | <input type="checkbox"/> | <input type="checkbox"/> |

- 605) 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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- 606) During the year, did any officer, director, trustee, or key employee?

- |  |                          |                          |
|--|--------------------------|--------------------------|
| a) Receive a severance payment or change of control payment?                           | <input type="checkbox"/> | <input type="checkbox"/> |
| b) Participate in or receive payment from a supplemental nonqualified retirement plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| c) Participate in or receive payment from an equity-based compensation arrangement?    | <input type="checkbox"/> | <input type="checkbox"/> |

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

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# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS

## (FORM 990)

**600) PART VI — COMPENSATION**

YES/  
DONE      NO

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

a) The organization?

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b) Any related organization?

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If yes, describe the arrangement, persons and amounts

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

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If yes, describe the arrangement, persons and amounts.

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

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

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1) First-class or charter travel

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2) Travel for companions

☐
☐

3) Tax indemnification or gross-up payments

☐
☐

4) Discretionary spending accounts

☐
☐

5) Housing allowance or personal use of school owned residence or payments for business use of personal residence?

☐
☐

# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

**600) PART VI — COMPENSATION**

YES/  
DONE      NO

6) Health or social club dues or initiation fees

☐      ☐

7) Personal services (e.g. maid, chauffeur, chef, etc.)

☐      ☐

8) Taxable fringe benefits

☐      ☐

9) Personal use of the Organization's assets

☐      ☐

► 611) If the answer to any of the questions in 610 is yes,

1) Did the Organization follow a written policy regarding payment or reimbursement or provision of expenses?

☐      ☐

2) Did the Organization require written substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees?

☐      ☐

**700) PART VII — CONTRIBUTIONS AND OTHER REVENUES**

YES/  
DONE      NO

► 701) Prepare a schedule showing the following:

1) Each contributor whose aggregate contributions were \$5,000 or more (§ 507(c)(7), (8) & (9) use \$1,000 as the threshold); (§ 509(a)(1) organizations use the greater of \$5,000 or 2% of PART VIII 1h, Form 990, as the threshold), if organization is more than 5 years old.

☐      ☐

2) Each listed contributor's address

☐      ☐

3) Aggregate amount contributed

☐      ☐

4) Cash, non-cash or payroll deduction

☐      ☐

5) FMV of non-cash property contributed

☐      ☐

6) Date of contribution

☐      ☐

7) Description of property, if applicable

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

## 700) PART VII — CONTRIBUTIONS AND OTHER REVENUES

YES/  
DONE NO

- 702) Complete only if the answer to #313 of the organizer is, "Yes." Does the organization raise funds through any of the following activities:

1) Mail solicitations	<input type="checkbox"/>	<input type="checkbox"/>
2) Email solicitations	<input type="checkbox"/>	<input type="checkbox"/>
3) Phone solicitations	<input type="checkbox"/>	<input type="checkbox"/>
4) In-person solicitations	<input type="checkbox"/>	<input type="checkbox"/>
5) Solicitation of non-governmental grants	<input type="checkbox"/>	<input type="checkbox"/>
6) Solicitation of governmental grants	<input type="checkbox"/>	<input type="checkbox"/>
7) Special fundraising events	<input type="checkbox"/>	<input type="checkbox"/>

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

Did the Organization solicit funds in any states where it is not registered or licensed to do so? ☐ ☐

- 704) Complete only if the answer to #312 of this organizer was, "Yes." Did the Organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Part VII) or entity in connection with professional fundraising services? ☐ ☐

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

NAME OF INDIVIDUAL OR ENTITY (FUNDRAISER)	NATURE OF ACTIVITY	DID FUNDRAISER HAVE CUSTODY OF FUNDS Y/N	GROSS RECEIPTS	AMOUNT PAID TO FUNDRAISER	AMOUNT RETAINED BY ORGANIZATION

# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

## 700) PART VII — CONTRIBUTIONS AND OTHER REVENUES

YES/  
DONE NO

- 705) Complete only if the answer to #313 of this organizer was, "Yes." For the two largest fundraising events, all other fundraising events and any raffle or other gaming events that were held during the year, please complete the following.

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	FUNDRAISING EVENT #1	FUNDRAISING EVENT #2	TOTAL OF ALL OTHER EVENTS (#____)	RAFFLE OR GAMING
GROSS RECEIPTS				
LESS CHARITABLE CONTRIBUTIONS				
GROSS EVENT REVENUE				
CASH PRIZES				
NON-CASH PRIZES				
RENT/FACILITY COST				
OTHER DIRECT EXPENSES				
TOTAL EXPENSES				
NET EVENT/GAMING INCOME				

- 706) Complete only if the answer to #313 of this organizer was, "Yes." Did the Organization conduct any gaming activities, including raffles, during the year? If yes, indicate the state(s) in which the organization operates gaming activities

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1) Is the Organization licensed to operate gaming activities in each of these states?

☐
☐

2) Were any of the Organization's gaming licenses revoked during the year?

☐
☐

3) Does the Organization operate gaming activities with nonmembers?

☐
☐

4) Is the Organization a grantor, beneficiary or trustee or a member of a partnership or other entity formed to administer charitable gaming

☐
☐

# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

800) PART VIII – SCHEDULE I

**COMPLETE ONLY IF THE ANSWER TO #317 OF THE ORGANIZER WAS, "YES."**  
**IF NO, PROVIDE A TOTAL FOR ALL DOMESTIC GRANTS: \$ \_\_\_\_\_**

YES/  
DONE NO

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

☐ ☐

NAME & ADDRESS OF GRANTEE	
EIN	
IRC SECTION, IF APPLICABLE	
AMOUNT OF CASH GRANT	
AMOUNT OF NON-CASH ASSISTANCE	
METHOD OF VALUATION	
DESCRIPTION OF NON-CASH ASSISTANCE	
PURPOSE OF GRANT	

# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

800) PART VIII – SCHEDULE I

YES/  
DONE NO

- 802) Complete only if the answer to #801 of this organizer was, "Yes." Did the Organization provide assistance to any Individuals? If yes, complete the following schedule for each TYPE of grant (individual grantee information not required).

☐
☐

TYPE OF GRANT/ ASSISTANCE	
NUMBER OF RECIPIENTS	
AMOUNT OF CASH GRANT	
AMOUNT OF NON-CASH ASSISTANCE	
METHOD OF VALUATION	
DESCRIPTION OF NON-CASH ASSISTANCE	

# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS

## (FORM 990)

**800) PART VIII – SCHEDULE I**

YES/  
DONE      NO

- 803) Does the Organization provide any of the following benefits to members or dependents (do not include employment-related benefits provided to officers and employees)? If yes, provide a schedule showing amounts of:

1) Death, sickness, hospitalization, or disability benefits

☐ ☐

2) Unemployment compensation benefits

☐ ☐

3) Other benefits (describe)

☐ ☐

- 804) Did the Organization make payments to affiliates? If yes, provide a schedule listing the following:

☐ ☐

1) Name and address of each affiliate receiving payments \_\_\_\_\_

2) Amount and purpose of the payments \_\_\_\_\_

- 805) 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.

☐ ☐
**900) PART IX — BALANCE SHEET**

YES/  
DONE      NO

- 901) Does the Organization have any loans receivable or loans payable to or from "interested person"? If yes, provide a schedule of those items.

☐ ☐

- 902) Indicate which of the assets on the balance sheet are held by the Organization for investment purposes rather than for use in its exempt functions. Attach a list or indicate "None."

☐ ☐

- 903) 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.

☐ ☐

- 904) Identify interest bearing versus non-interest bearing bank accounts.

☐ ☐

# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

## 900) PART IX — BALANCE SHEET

YES/  
DONE NO

► 905) Did the Organization own 50% or greater interest in a taxable corporation or partnership? If yes, provide a schedule of those items.

☐ ☐

► 906) Did the Organization enter into a transaction with a "Tax Sheltered Entity" (Shelter Registration)? If yes, provide details. \_\_\_\_\_

☐ ☐

► 907) Did the Organization restructure or have a cancellation of debt during the year? If yes provide details.

☐ ☐

## 1000) PART X — SCHEDULE E

**COMPLETE THIS SECTION ONLY IF THE ORGANIZATION IS A SCHOOL AS DEFINED UNDER IRC SECTION 170(B)(1)(A)(II).**

YES/  
DONE NO

► 1001) Does the Organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?

☐ ☐

► 1002) Does the Organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?

☐ ☐

► 1003) Has the Organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community served? If yes, provide a description; if "no" provide an explanation.

☐ ☐

► 1004) Does the Organization maintain the following (explain any "no" answer):

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

☐ ☐

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

☐ ☐

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

☐ ☐

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

☐ ☐



# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

**1100) PART XI — SCHEDULE K**

YES/  
DONE      NO

- 1101) Did the Organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year that was issued after Dec. 31, 2002? If yes, additional information will be required.

☐      ☐

Did the Organization earn income from the investment of tax-exempt bond proceeds?

☐      ☐

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

- 1102) Did the Organization invest any proceeds of tax exempt bonds beyond a temporary period exception?

☐      ☐

- 1103) Did the Organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?

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- 1104) Did the Organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?

☐      ☐

**1200) PART XII — SCHEDULE D**

**COMPLETE THE "1200" SECTION QUESTIONS ONLY IF THE ORGANIZATION IS A SCHOOL AS DEFINED UNDER IRC SECTION 170(B)(1)(A)(II).**

YES/  
DONE      NO

- 1201) Did the Organization hold assets in term, permanent or quasi-endowments?

☐      ☐

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

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

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

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

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

# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

1200) XII — SCHEDULE D

YES/  
DONE NO

- d) Grants or scholarships \_\_\_\_\_
- e) Other expenditures (facilities or programs) \_\_\_\_\_
- f) Administrative expenses \_\_\_\_\_
- g) End of year balance \_\_\_\_\_
- h) Provide the estimated percentage of the year-end balance held as:
- i) Board designated or quasi-endowment \_\_\_\_\_
- j) Permanent endowment \_\_\_\_\_
- k) Term endowment \_\_\_\_\_

► 1202) Are there endowment funds not in the possession of the organization?

☐ ☐

► 1203) Did the Organization discriminate by race in any way with respect to (provide an explanation for any yes answers):

- a) Students' rights or privileges?
- b) Admissions policies?
- c) Employment of faculty or administrative staff?
- d) Scholarships or other financial assistance?
- e) Educational policies?
- f) Use of facilities?
- g) Athletic programs?
- h) Other extracurricular activities?

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# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (FORM 990)

1200) XII — SCHEDULE D

YES/  
DONE NO

► 1204) Did the Organization receive any financial aid or assistance from a governmental agency? If yes, provide a schedule and indicate if the organization's right to such aid has ever been revoked or suspended.

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► 1205) Does the Organization certify that it has complied with the applicable requirements covering racial nondiscrimination? (See Rev. Proc. 75-50)

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## COMMENTS OR EXPLANATIONS

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