

note that particularly on sensitive questions such as compensation, a blank is NOT a zero; they want a zero if it's zero (e.g. officer compensation)

**Return of Organization Exempt From Income Tax**  
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

**A For the 2008 calendar year, or tax year beginning** \_\_\_\_\_, **2008**, and ending \_\_\_\_\_, **20**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization Doing Business As <u>new question; if too many d/b/a's, use Schedule O</u>		<b>D</b> Employer identification number _____
		Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>E</b> Telephone number ( ) _____
		City or town, state or country, and ZIP + 4		<b>G</b> Gross receipts \$ _____

**F** Name and address of principal officer:  
for address, "same as C above" is acceptable answer

**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included?  Yes  No  
 If "No," attach a list. (see instructions)  
**H(c)** Group exemption number ▶ \_\_\_\_\_

**I** Tax-exempt status:  501(c) ( ) ◀(insert no.)  4947(a)(1) or  527

**J** Website: ▶ \_\_\_\_\_

**K** Type of organization:  Corporation  Trust  Association  Other ▶ \_\_\_\_\_

**L** Year of formation: \_\_\_\_\_ **M** State of legal domicile: \_\_\_\_\_  
Year and State of Incorporation

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: ..... <u>Interestingly, mission REQUIRED on next page; this can be either the same mission statement or leading activities, "whichever the organization wishes to highlight on the summary page."</u>			
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets. <u>implies Schedule N</u>			
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) . . . . .	<b>3</b>		
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	<b>4</b>		
	<b>5</b> Total number of employees (Part V, line 2a) . . . . .	<b>5</b>		
	<b>6</b> Total number of volunteers (estimate if necessary) . . . . .	<b>6</b>		
	<b>7a</b> Total gross unrelated business revenue from Part VIII, line 12, column (C) . . . . .	<b>7a</b>		
	<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34. . . . .	<b>7b</b>		
	<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year	Current Year
		<b>9</b> Program service revenue (Part VIII, line 2g) . . . . .		
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .				
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .				
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .				
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . . .			
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) . . . . .			
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) . . . . .			
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) . . . . .			
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ .....			
<b>Net Assets or Fund Balances</b>	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f) . . . . .			
	<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25). . . . .			
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12 . . . . .			
	<b>20</b> Total assets (Part X, line 16) . . . . .	Beginning of Year	End of Year	
	<b>21</b> Total liabilities (Part X, line 26) . . . . .			
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 . . . . .				

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_

Type or print name and title \_\_\_\_\_

**Paid Preparer's Use Only**

Preparer's signature ▶ \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  Preparer's identifying number (see instructions) \_\_\_\_\_ usually NOT necessary

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ \_\_\_\_\_ EIN ▶ \_\_\_\_\_ Phone no. ▶ ( ) \_\_\_\_\_

May the IRS discuss this return with the preparer shown above? (see instructions) . . . . .  Yes  No

**Part III Statement of Program Service Accomplishments** (see instructions)

**1** Briefly describe the organization's mission:

.....  
.....  
.....

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . *important to use this as program evolves* . . . . .  Yes  No  
If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . .  Yes  No  
If "Yes," describe these changes on Schedule O.

**4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.  
i.e. 501(c)(5,6,7....are not required to report grants here)

**4a** (Code: 2008: blank) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

Program service revenue generated by program  
(not Gifts, Grants & Contributions for the program)

*In my experience, charities and (c)(4)'s consistently miss the chance to really brag and tell their story here; NOT just purposes, but actual achievements. See instructions for the IRS' similar hint that this is your main chance to explain why anyone should care about your work. This includes donors and funders, but also the IRS itself in terms of whether you're doing enough good to deserve your favorable tax status. This section should make the reader want to get out their checkbook!*

**4b** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4c** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4d** Other program services. (Describe in Schedule O.)  
(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4e Total program service expenses** ▶ \$ \_\_\_\_\_ (Must equal Part IX, Line 25, column (B).)

**This is the "trigger questions" part. See Part IV Common Language Decoder Key.**

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete <u>Schedule A</u></i>	1	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete <u>Schedule C, Part I</u></i>	3	
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If "Yes," complete <u>Schedule C, Part II</u></i>	4	
5 <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete <u>Schedule C, Part III</u></i>	5	
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete <u>Schedule D, Part I</u></i>	6	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete <u>Schedule D, Part II</u></i>	7	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete <u>Schedule D, Part III</u></i>	8	
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete <u>Schedule D, Part IV</u></i>	9	
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete <u>Schedule D, Part V</u></i>	10	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete <u>Schedule D, Parts VI, VII, VIII, IX, or X as applicable</u></i>	11	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete <u>Schedule D, Parts XI, XII, and XIII</u></i>	12	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete <u>Schedule E</u></i>	13	
14a Did the organization maintain an office, employees, or agents outside of the U.S.? <i>see also Pt V, 4a/4b</i>	14a	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete <u>Schedule F, Part I</u></i>	14b	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete <u>Schedule F, Part II</u></i>	15	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete <u>Schedule F, Part III</u></i>	16	
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete <u>Schedule G, Part I</u></i>	17	
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete <u>Schedule G, Part II</u></i>	18	
19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete <u>Schedule G, Part III</u></i>	19	
20 Did the organization operate one or more hospitals? <i>If "Yes," complete <u>Schedule H</u></i>	20	
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete <u>Schedule I, Parts I and II</u></i>	21	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete <u>Schedule I, Parts I and III</u></i>	22	
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete <u>Schedule J</u></i>	23	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete <u>Schedule K</u>. If "No," go to question 25.</i>	24a	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete <u>Schedule L, Part I</u></i>	25a	
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete <u>Schedule L, Part I</u></i>	25b	
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete <u>Schedule L, Part II</u></i>	26	
27 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? <i>If "Yes," complete <u>Schedule L, Part III</u></i>	27	

**Part IV** Checklist of Required Schedules (continued)

		Yes	No
<b>28</b>	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
<b>a</b>	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete <u>Schedule L, Part IV</u></i> . . . . .		
<b>28a</b>			
<b>b</b>	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete <u>Schedule L, Part IV</u></i> . . . . .		
<b>28b</b>			
<b>c</b>	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete <u>Schedule L, Part IV</u></i> . . . . .		
<b>28c</b>			
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete <u>Schedule M</u></i> . . . . .		
<b>29</b>			
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete <u>Schedule M</u></i> . . . . .		
<b>30</b>			
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete <u>Schedule N, Part I</u></i> . . . . .		
<b>31</b>			
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete <u>Schedule N, Part II</u></i> . . . . .		
<b>32</b>			
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete <u>Schedule R, Part I</u></i> . . . . .		
<b>33</b>			
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete <u>Schedule R, Parts II, III, IV, and V, line 1</u></i> . . . . .		
<b>34</b>			
<b>35</b>	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete <u>Schedule R, Part V, line 2</u></i> . . . . .		
<b>35</b>			
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete <u>Schedule R, Part V, line 2</u></i> . . . . .		
<b>36</b>			
<b>37</b>	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete <u>Schedule R, Part VI</u></i> . . . . .		
<b>37</b>			

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<i>aimed at e-filing (currently #250 total returns of all types, eventually everyone)</i>			
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable . . . . . <i>W-2G is gaming winnings</i>	<b>1a</b>	
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	<b>1b</b>	
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? <i>make sure to get Forms W-9 before paying contractors</i> . . . . .	<b>1c</b>	
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .	<b>2a</b>	
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	<b>2b</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .	<b>3a</b>	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in <u>Schedule O</u> . . . . .	<b>3b</b>	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	<b>4a</b>	
<b>b</b>	If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for <u>Form TD F 90-22.1</u> , Report of Foreign Bank and Financial Accounts. <i>and presumably file Schedule F</i>		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	<b>5a</b>	
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	
<b>c</b>	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? <i>don't answer "yes" to 5abc without talking to qualified counsel</i>	<b>5c</b>	
<b>6a</b>	Did the organization solicit any contributions that were not tax deductible? <i>if gross receipts normally &lt;= \$100K, may answer No</i>	<b>6a</b>	
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . . <i>instructions say C3's should say NO</i>	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization provide goods or services in exchange for any quid pro quo contribution of <b>more than \$75?</b> . . . . .	<b>7a</b>	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	<b>7c</b>	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year . . . . . <b>7d</b>		
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <i>get legal advice if "yes" - mostly life insurance &amp; annuities where the donor still benefits</i>	<b>7e</b>	
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . . . . <i>pretty new form</i>	<b>7g</b>	
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? <i>basic notion on classic "used car donations" is donor only gets deduction for what the charity NETS</i>	<b>7h</b>	
<b>8</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .	<b>8</b>	
<b>9</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions <u>under section 4966?</u> . . . . .	<b>9a</b>	
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .	<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter: <i>likely UBTI if &gt;\$1,000</i>		
<b>a</b>	Gross income from members or shareholders . . . . .	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year. <b>12b</b>		

If any of these questions sound unfamiliar, get **IRS Publication 1771** - easy to read and use; all about when a receipt should be written, what it should say, how to handle the non-deductible portion if there is an exchange of goods or services. Form **990** (2008)

Very controversial admission about IRS' [lack of explicit] statutory authority, but they're serious about using info as audit flag.

**Part VI Governance, Management, and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

**Section A. Governing Body and Management**

Shaded answers: Schedule O

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body <i>as of the end of the year</i>		
<b>1b</b> Enter the number of voting members that are independent <i>see note at bottom of page</i>		
<b>2</b> 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? <i>1b, 2 and annual conflict declarations: combine</i>		
<b>3</b> 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?		
<b>4</b> Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		
<b>5</b> Did the organization become aware during the year of a material diversion of the organization's assets?		
<b>6</b> Does the organization have members or stockholders?		
<b>7a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		
<b>7b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: <i>contemporaneous = within 60 days or by next meeting (whichever is later); nonprofits need to learn about maintaining Minute Books</i>		
<b>a</b> The governing body? <i>later); nonprofits need to learn about maintaining Minute Books</i>		
<b>b</b> Each committee with authority to act on behalf of the governing body?		
<b>9a</b> Does the organization have local chapters, branches, or affiliates?		
<b>b</b> If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
<b>10</b> Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 if none? :-).		
<b>11</b> Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		

**Section B. Policies**

	Yes	No
<b>12a</b> Does the organization have a written conflict of interest policy? If "No," go to line 13		
<b>b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
<b>c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done, and if "no," we might just come audit you' <i>in place at year-end?</i>		
<b>13</b> Does the organization have a written whistleblower policy? <i>in place at year-end?</i>		
<b>14</b> Does the organization have a written document retention and destruction policy? <i>in place at year-end?</i>		
<b>15</b> 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:		
<b>a</b> The organization's CEO, Executive Director, or top management official?		
<b>b</b> Other officers or key employees of the organization? Describe the process in Schedule O. (see instructions)		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		
<b>b</b> If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ▶

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request *IRS prefers on primary website, but "on request" is clearly OK.*

**19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: *A responsible person in case an IRS envelope comes - someone who will open all mail and NOT procrastinate!*

*Independent Board Member: 1) not compensated ofcr or employee of org or related org; 2) not indep contractor >\$10K, excepting director fees; 3) no other transactions reportable on Schedule L (another concept not in Internal Revenue Code)* Form 990 (2008)

These rules were developed for very large institutions (as usual). In a typical community-based NPO with Exec Dir & Finance Dir, both get listed & reported because both included as "Officers" based on IRS definition, regardless how much paid. In such cases, much of the complexity in definition of "Key Employee" can be ignored and just list and report them.

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors** Always keep in mind that "reportable compensation" is a specific term related to Columns D&E on Pt VII, or to Forms W-2 and 1099, and not to non-taxable benefits.

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations. Double the \$50,000 definition of "highly compensated" on the old 990. Many thresholds doubled on this new 990.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
<b>Name</b> Each title held (e.g.: "President & Director")										

*actual number required (decimal <1 rounded to .1 is OK, as in: ".2" [hr / wk]; but may not enter just "as needed")*

(report even if <\$600 & thereby exempt from 1099)

\* some exceptions in Col E instr;

\* in some cases may ignore amounts <\$10K from related orgs;

\* if paying formers just for being formers (5th list type), no <\$10K exception, must report all \$.

May skip some items if <\$10K (!) (what they consider minor benefits). There are 5 types listed no matter \$ size.

Exact definition is in instructions to Schedule J Part II (!) but will usually come down to non-taxable benefits such as health insurance, and more complex topics such as deferred compensation that doesn't usually arise in the community based world.

**Who to list?**  
(very summarized quick reference - also see instructions! - nice Matrix on Instructions Page 28)

**List (this is also the order they want them listed in):**  
 All Current Fiscal Year Board Members ("Directors" "Trustees") (served any of FY)  
 All Current Fiscal Year Officers (served any of FY)  
 All Calendar Year Key Employees if comp >\$150K counting Cols (D+E)  
 Top 5 Employees not caught above if Calendar Year >\$100K counting Cols (D+E)  
 Former (5 Yrs) Ofc's & Key EEs if CalYr >\$100K counting Cols (D+E) for services (i.e. employment or contractor) (see Col C instructions)  
 Former (5Yr) Board Members if CalYr >\$10K paid (Cols D+E) just for being a former Board Mbr (not fair payment for actual services) (see Col C instructions)

**Definition Notes:**  
 \* CEO ("top management official") and CFO ("top financial official") count as officers. (Therefore reportable regardless of amount paid).  
 \* Review instructions for what IRS also considers an officer, but it always includes all officers under state law and the CEO & CFO.  
 \* See instructions if a Management Company is used.  
 \* Definition of "Key Employee" (3 part test):  
 1. Reportable compensation Col (D+E) for CALENDAR year >\$150K  
**AND**  
 2. A. Officer-level responsibility  
**OR**  
 B. Manages segment of organization with >=10% of activities, assets, income, or expenses of the whole organization  
**OR**  
 C. Has or shares authority over 10% or more of organization's capital expenditures, operating budget, or employee compensation  
**AND**  
 3. Is one of the top 20 employees described in first two parts of this definition (in other words, there are never more than 20 key employees even in huge orgs)

If non-calendar fiscal year, trigger periods vary, but all amounts reported on this schedule are for the calendar year within the fiscal year...i.e. NOT the same amounts reported on the functional expenses schedule or financial statements.

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This is very confusing and requires very careful work - the "year" for triggering WHO gets listed, but the amount is ALWAYS the calendar year (idea is to allow apples-to-apples comparison for the public and for IRS on what is comparable compensation).



Unfortunately, no more handy list of "exclusion codes" - good idea to save a copy from old 990 instructions! (It is the best shorthand list of a complex area; gives sections for each exclusion, helpful here and on new Schedule A.)

**Part VIII Statement of Revenue**

Schedule B on donors has not changed at all

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>	e.g.: United Way, Combined Federal Campaign, EarthShare		
	<b>b</b> Membership dues . . . . .	<b>1b</b>	donative dues, or donative portion of dues; amount "for value" goes on line 2 now		
	<b>c</b> Fundraising events . . . . .	<b>1c</b>	donative part of event income; Schedule G is due if Line 1c + 8a >\$15,000		
	<b>d</b> Related organizations . . . . .	<b>1d</b>			
	<b>e</b> Government grants (contributions).	<b>1e</b>	the instructions are excellent on whether government award is line 1e (grant) or line 2 (fee)		
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>			
	<b>g</b> Noncash contributions included in lines 1a-1f: \$		includes donated securities; if >\$25K, complete Schedule M		
	<b>h Total.</b> Add lines 1a-1f . . . . .				

Program Service Revenue	Business Code		(A)	(B)	(C)	(D)
	(i) Real	(ii) Personal				
<b>2a</b> . . . . .	unfortunately, list of Codes is found in 990-T instructions, and is hard to match to many nonprofit program service revenue generating activities; if no match, use 900099					
<b>b</b> . . . . .						
<b>c</b> . . . . .						
<b>d</b> . . . . .						
<b>e</b> . . . . .						
<b>f</b> All other program service revenue . . . . .						
<b>g Total.</b> Add lines 2a-2f . . . . .						

<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .					
<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .					
<b>5</b> Royalties . . . . .					
	(i) Real	(ii) Personal			
<b>6a</b> Gross Rents . . . . .	Rental income is complex & if you have any, you should read instructions. Rental of personal property is likely to be taxable, but not real property, unless debt-financed. Lots of secondary services provided to renters and deducted as expenses may indicate it's an active business rather than investment income.				
<b>b</b> Less: rental expenses . . . . .					
<b>c</b> Rental income or (loss) . . . . .					
<b>d</b> Net rental income or (loss) . . . . .					
	(i) Securities	(ii) Other			
<b>7a</b> Gross amount from sales of assets other than inventory . . . . .					
<b>b</b> Less: cost or other basis and sales expenses . . . . .					
<b>c</b> Gain or (loss) . . . . .					
<b>d</b> Net gain or (loss) . . . . .					

**Note:** UNrealized gain/loss does not get reported anywhere on this page (goes on Schedule D, just like the old 990 Line 20 (to be able to tie to Net Assets on financial statements).

Other Revenue	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>	this is the income from the event which is NOT donative, in other words, the same as the amount which is not deductible to the person attending - the FMV of the event; example, \$125 dinner dance, FMV \$65 (here), and gift deductible \$60 (line 1c). in chart of accounts, need 2 kinds of event income and expenses for each event			
	<b>b</b> Less: direct expenses . . . . .	<b>b</b>	costs of the event but not of promoting the event - those are fundraising (Part IX, Col D)			
	<b>c</b> Net income or (loss) from fundraising events . . . . .					
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>	Gaming is a complex area involving state regulation and complex taxation issues to the winner or any game of chance. Get advice BEFORE embarking!			
	<b>b</b> Less: direct expenses . . . . .	<b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities . . . . .					
	<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>				
	<b>b</b> Less: cost of goods sold . . . . .	<b>b</b>				
	<b>c</b> Net income or (loss) from sales of inventory . . . . .					
	Miscellaneous Revenue		Business Code			
	<b>11a</b> . . . . .					
	<b>b</b> . . . . .					
<b>c</b> . . . . .						
<b>d</b> All other revenue . . . . .						
<b>e Total.</b> Add lines 11a-11d . . . . .						
<b>12 Total Revenue.</b> Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . . . .						

- 512: not regularly carried on; interest & dividends; gains & losses; passive rents & royalties;
- 513: convenience of members, substantially by volunteers; substantially donated items; qualified convention & trade show; noncommercial bingo; low-cost premiums for contributions; qualified list rental; qualified sponsorship revenue (usually support);
- 514: certain debt-financed rent exceptions

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b>	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
<b>2</b>	Grants and other assistance to individuals in the U.S. See Part IV, line 22				
<b>3</b>	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
<b>4</b>	Benefits paid to or for members				
<b>5</b>	Compensation of current officers, directors, trustees, and key employees	FISCAL Year, not calendar year as reported on Part VI (public will be confused).			
<b>6</b>	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	Same.			
<b>7</b>	Other salaries and wages	Same			
<b>8</b>	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
<b>9</b>	Other employee benefits				
<b>10</b>	Payroll taxes				
<b>11</b>	Fees for services (non-employees):				
<b>a</b>	Management				
<b>b</b>	Legal				
<b>c</b>	Accounting				
<b>d</b>	Lobbying				
<b>e</b>	Professional fundraising services. See Part IV, line 17				
<b>f</b>	Investment management fees				
<b>g</b>	Other				
<b>12</b>	Advertising and promotion				
<b>13</b>	Office expenses	instructions include a laundry list of what goes into office expenses but not certain printing			
<b>14</b>	Information technology	IT includes website as well as IT support services & IT security costs			
<b>15</b>	Royalties				
<b>16</b>	Occupancy				
<b>17</b>	Travel				
<b>18</b>	Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b>	Conferences, conventions, and meetings				
<b>20</b>	Interest				
<b>21</b>	Payments to affiliates				
<b>22</b>	Depreciation, depletion, and amortization				
<b>23</b>	Insurance				
<b>24</b>	Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
		Good rule! "miscellaneous" has always been a non-disclosive category.			
<b>a</b>	.....				
<b>b</b>	.....				
<b>c</b>	.....				
<b>d</b>	.....				
<b>e</b>	.....				
<b>f</b>	All other expenses				
<b>25</b>	<b>Total functional expenses.</b> Add lines 1 through 24f				
<b>26</b>	<b>Joint Costs.</b> Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Part X Balance Sheet**

		(A) Beginning of year	(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .		<b>1</b>
	<b>2</b> Savings and temporary cash investments . . . . .		<b>2</b>
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of <b>Schedule L</b> .		<b>5</b>
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of <b>Schedule L</b> .		<b>6</b>
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>
	<b>10a</b> Land, buildings, and equipment: cost basis <b>10a</b>		
	<b>b</b> Less: accumulated depreciation. Complete Part VI of <b>Schedule D</b> <b>10b</b>	stupid to require Schedule D for every garden variety depreciated asset	<b>10c</b>
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>
	<b>14</b> Intangible assets . . . . .		<b>14</b>
	<b>15</b> Other assets. See Part IV, line 11 . . . . .		<b>15</b>
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)		<b>16</b>	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .		<b>17</b>
	<b>18</b> Grants payable . . . . .		<b>18</b>
	<b>19</b> Deferred revenue . . . . .		<b>19</b>
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>
	<b>21</b> Escrow account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of <b>Schedule L</b> .		<b>22</b>
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>
	<b>24</b> Unsecured notes and loans payable . . . . .		<b>24</b>
	<b>25</b> Other liabilities. Complete Part X of Schedule D . . . . .		<b>25</b>
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .		<b>26</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>		
	<b>27</b> Unrestricted net assets . . . . .		<b>27</b>
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>		
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>31</b>
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>
<b>33</b> Total net assets or fund balances . . . . .		<b>33</b>	
<b>34</b> Total liabilities and net assets/fund balances . . . . .		<b>34</b>	

**Part XI Financial Statements and Reporting**

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .		
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? . . . . .		
<b>2c</b>	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . .		
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .		
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? . . . . .		