

**The New Form 990 (and 990-EZ)  
Form 990 Part IV - Checklist of Required Schedules**

**Trigger Questions Decoder, 3.1**

Terry Miller, 7/09; [www.terrymiller.biz](http://www.terrymiller.biz)

**Common Language Decoder (ties exactly to lines on Part IV)**

| <b>990<br/>Line</b> | <b>Schedule<br/>Triggered</b> | <b>What it means?<br/>(very summarized...use this to decide when you need to check deeper -<br/>not as final instruction...i.e. do you have any similar facts?)</b>   | <b>990<br/>EZ<br/>line</b> |
|---------------------|-------------------------------|---|----------------------------|
| <b>1</b>            | <b>A</b>                      | Check yes if you are a <b>501(c)(3) public charity</b> (not a private foundation). Schedule A is used by all 501(c)(3) public charities to explain why and how they qualify as "not a private foundation." For most charities, this is where they prove that they are sufficiently widely supported through small donations to deserve public charity status. | <b>header</b>              |
| <b>2</b>            | <b>B</b>                      | Schedule of Contributors. No change from old Schedule B. Same terms.  | <b>header<br/>H</b>        |
| <b>3</b>            | <b>C Part I</b>               | Check yes if you <b>engaged in any political campaign activities (for or against a CANDIDATE for office</b> , not ballot measures). Prohibited activity for (c)(3)'s but Schedule still due if guilty.  | <b>46</b>                  |
| <b>4</b>            | <b>C Part II</b>              | Check yes if you are a (c)(3) <b>and engaged in lobbying</b> (legislative proposals)  | <b>47</b>                  |
| <b>5</b>            | <b>C Part III</b>             | Check yes if you are a <b>501(c)(4,5,6) that receives dues that members are deducting</b> (typically, (c)(6) chambers of commerce, trade associations and business leagues; also some (c)(5) agricultural groups like Farm Bureau). Nearly all (c)(4)'s are exempt. Rev Proc 98-19.   |                            |
| <b>6</b>            | <b>D Part I</b>               | Check yes if you <b>have Donor Advised Funds or you have any Funds described in the glossary as exceptions to the definition of Donor Advised Funds (!)</b> which includes 1) "friends of" a single charity, 2) scholarship committees, and 3) funds excepted by the "Secretary" from being DAFs because the donor doesn't control or have a single purpose.  |                            |
| <b>7</b>            | <b>D Part II</b>              | Check yes if you <b>received or hold open space or historic conservation easements</b>  |                            |
| <b>8</b>            | <b>D Part III</b>             | Check yes if you <b>maintain art or historical treasure collections or similar</b>  |                            |
| <b>9</b>            | <b>D Part IV</b>              | Check yes if you <b>held any escrow funds or were custodian of any funds not on the balance sheet, or if you engage in credit counseling, repair, debt management or consolidation</b>  |                            |
| <b>10</b>           | <b>D Part V</b>               | Check yes if you <b>held any kind of endowment</b> , including "quasi-endowments" (which are of course usually unrestricted funds in reality).  |                            |
| <b>11</b>           | <b>D Parts VI-X</b>           | Check yes if you had <b>any depreciable assets (!), any investments other than publicly traded securities, or any "other assets" or "other liabilities" on the balance sheet.</b>   |                            |
| <b>12</b>           | <b>D Parts XI-XIII</b>        | Check yes if you have <b>audited financials</b>   |                            |
| <b>13</b>           | <b>E</b>                      | Check yes if you are a <b>School (170(b)(1)(A)(ii) )</b>  | <b>48</b>                  |
| <b>14a,b</b>        | <b>F Part I</b>               | Check yes to 14a if you <b>had an office, employees, or "agents" outside of the U.S.;</b><br>Check yes to 14b if <b>income or expenses associated with foreign activity are &gt;\$10K</b>   |                            |
| <b>15</b>           | <b>F Part II</b>              | Check yes if you <b>made more than \$5,000 of grants to any foreign organization or entity</b>  |                            |
| <b>16</b>           | <b>F Part III</b>             | Check yes if you <b>made more than \$5,000 of assistance to foreign individuals</b>   |                            |
| <b>17</b>           | <b>G Part I</b>               | Check yes if you <b>paid more than \$15,000 for fundraising services</b> (including contract grantwriters)  |                            |

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|     |                      |  |                 |
|-----|----------------------|--|-----------------|
| 18  | <b>G Part II</b>     | Check yes if you had more than \$15,000 of income from events (counting both donated and earned income)  | 6               |
| 19  | <b>G Part III</b>    | Check yes if you made more than \$15,000 gross from gaming   | 6               |
| 20  | <b>H</b>             | Check yes if you operated a Hospital   |                 |
| 21  | <b>I Parts I,II</b>  | Check yes if you made more than \$5,000 of grants to U.S. organizations  |                 |
| 22  | <b>I Parts I,III</b> | Check yes if you made more than \$5,000 of grants to U.S. individuals  |                 |
| 23  | <b>J</b>             | Check yes if you:<br>1) paid anyone >\$150K who is listed on Part VII, line 1a (too hard to summarize in this space who gets listed); or<br>2) listed any "formers" on Part VII, line 1a; or<br>3) listed someone on Part VII, line 1a who was paid or accrued by an unrelated organization for services to you. |                 |
| 24a | <b>K</b>             | Check yes if you had a tax exempt bond, issued after 12/31/02 with outstanding principal >\$100K at the end of the year. (Besides Sched K, answer 24b,c,d).  |                 |
| 25a | <b>L Part I</b>      | Check yes if you are a (c)(3) or (c)(4) and engaged in any excess benefit transactions with a disqualified person during the year  | 40b             |
| 25b | <b>L Part I</b>      | Check yes if you are a (c)(3) or (c)(4) and became aware of having engaged in an excess benefit transaction in a prior year  | 40b             |
| 26  | <b>L Part II</b>     | Check yes if you had a loan receivable or payable at the end of the year with a current or former board member, key employee, highly compensated employee or other (Section 4958) disqualified person  | 38a not formers |
| 27  | <b>L Part III</b>    | Check yes if you provided a grant or assistance to a board member, key employee, substantial contributor or to a person related to one of those by family or business (must see instructions for exact defs)   |                 |
| 28a | <b>L Part IV</b>     | Check yes if any current or former board member, officer, or key employee had a direct business relationship with you, or indirect through ownership of >35% of a company that did (some >\$10K thresholds, not all)   |                 |
| 28b | <b>L Part IV</b>     | Same as 28a, except yes if a family member of a current or former board member, officer or key employee did >\$10K business with you   |                 |
| 28c | <b>L Part IV</b>     | Same as 28a, except yes if such person served as a board member, officer, partner, key employee, member of a business or partnership, or shareholder of a professional corporation, doing >\$10K business with you (see instructions to Schedule L for full definition)  |                 |
| 29  | <b>M</b>             | Check yes if you received more than \$25,000 of noncash gifts  |                 |
| 30  | <b>M</b>             | Check yes if you received art, historical treasures or conservation easements  |                 |
| 31  | <b>N</b>             | Check yes if you terminated liquidated or dissolved and ceased operations  | 36              |
| 32  | <b>N</b>             | Check yes if you sold, exchanged, disposed of or transferred more than 25% of your net assets (instructions to Schedule N answer what constitutes this when it's just a shrinkage not terminating)   |                 |
| 33  | <b>R Part I</b>      | Check yes if you owned 100% of a "disregarded entity" (separate entity for corporate and liability purposes that is consolidated for tax purposes)   |                 |

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|----|-----------------------|--|--|
| 34 | <b>R Parts II-V.1</b> | Check yes if you <b>had a Related Organization</b> (taxable or exempt). Parent, Subsidiary, Brother/Sister (common control), or a Supporting or Supported organization.  |  |
| 35 | <b>R Part V.2</b>     | Check yes if <b>any Related Organization is a controlled entity within the meaning of 512(b)(13)</b> . (Usually concerns for-profit subsidiaries who may try to elude tax by overpaying the parent for rents, royalties and similar payments and expensing them...the parent is exempt and those forms of income are not taxable as passive, not UBTI, so it is a tax avoidance scheme.) |  |
| 36 | <b>R Part V.2</b>     | Check yes if you <b>are a (c)(3) and made any transfers to a <u>related 501(c)(non-3) or 527 organization</u></b> .  |  |
| 37 | <b>R Part VI</b>      | Check yes if you <b>conduct &gt;5% of your activity through an UNrelated organization through a partnership</b> .  |  |