

**ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (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 questions. Should you have questions regarding any items, please call.

Please Note: Any reference to Form or Schedule instructions refers to the instructions to the 2008 Form 990 or to the Schedules supporting the 2008 Form 990.

	<u>YES</u>	<u>NO</u>
<b>100) GENERAL INFORMATION</b>		
101) If we do not audit your organization, please provide the following:		
a) General ledger and/or trial balance	_____	_____
b) Depreciation schedules	_____	_____
c) Balance Sheet & Statement of Activities or Audited Financials, if any	_____	_____
d) §501(c)(3), §501(c)(4) and §4947(a)(1) trusts should provide a statement of functional expenses allocating the organization's expenses among three categories: Program Services, Management/General and Fundraising	_____	_____
102) If this is the first year we will prepare your returns, please provide the following:		
a) Tax returns for the three prior years	_____	_____
b) Public Support detail for the prior 5 years (Sched A)	_____	_____
c) IRS notifications of exempt status	_____	_____
d) Application for exemption (Form 1023 or 1024)	_____	_____
e) IRS determination letter for any qualified retirement plan	_____	_____
f) Year of formation/incorporation	_____	_____
g) State of legal domicile	_____	_____
h) Type of entity, e.g. corp., trust	_____	_____
i) Articles of incorporating/formation	_____	_____
j) Bylaws	_____	_____
k) Name, address & phone # of person who maintains books & records	_____	_____
_____		
_____		

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YES    NO

103) Is the organization's address, contact person or telephone # different from last year? If yes, provide the new information.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

104) List the names and telephone numbers of the organization's advisors.

	Name	Telephone
Attorney		
Banker		
Insurance Agent		
Broker		

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

\_\_\_\_\_

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.

b) List the states in which the organization solicits contributions.

\_\_\_\_\_

106) How many copies of the returns are needed? \_\_\_\_\_

107) a) Did the organization engage in any activity not reported on a previously filed Form 990/990 EZ? If yes, describe the activity.

\_\_\_\_\_

\_\_\_\_\_

b) Did the organization stop engaging in any activity which had previously been reported on a filed Form 990/990 EZ? If yes, describe the activity.

\_\_\_\_\_

\_\_\_\_\_

108) a) Were any changes made to the organizing or governing documents?

\_\_\_\_\_

b) If yes, were the changes reported to the IRS? If not reported, provide a complete copy of the revised documents.

\_\_\_\_\_

109) Did the organization undergo a liquidation, dissolution, termination or substantial contraction during the year? If yes, provide details.

\_\_\_\_\_

\_\_\_\_\_

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	<u>YES</u>	<u>NO</u>
110) Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, officers, etc. to any other organization? If yes, enter the name of the organization, whether it is exempt, and the nature of the relationship." (Is there >50% overlap of the governing bodies of the organizations?)  _____	_____	_____
111) a) Did the total number of information returns filed with any federal agency exceed 250? (W-2s, 1099s, 941, etc.)	_____	_____
b) Indicate the number reported in Box 3 of Form 1096. _____		
112) a) Has the organization been notified of any changes to previous returns by any taxing authority? If yes, please provide copies of all correspondence.	_____	_____
b) Has the organization posted the results of tax changes in its general ledger?	_____	_____
113) Did the organization add any new general ledger accounts during the tax year? If yes, provide a list with a brief explanation of each account.	_____	_____
114) Indicate the number of persons who volunteered with the organization during the year (full-time and part-time). _____		
115) Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? If yes, provide a detailed list indicating the value of each item and whether it is included in revenue and expense.	_____	_____
116) Did the organization:		
a) Maintain donor advised funds? If yes, provide details in accordance with the Schedule D instructions.	_____	_____
b) Receive or hold conservation easements? (see Schedule D instructions)	_____	_____
c) Maintain collection of works of art or similar assets? (see Schedule D instructions)	_____	_____
d) Have endowment funds or serve as agent, custodian or trustee for amounts not included in the organization's balance sheet? (See Schedule D instructions.)	_____	_____
e) Provide credit counseling or debt management or similar services?	_____	_____
f) Receive an audited financial statement?	_____	_____
g) Maintain an office or have activities outside the U. S.?	_____	_____
h) Make more than \$5,000 of grants to organizations/persons outside the U.S.? (See Schedule F Instructions for Reporting Requirements.)	_____	_____
117) a) Indicate the number of voting members in the governing body. _____		

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- b) Indicate the number of independent voting members in the governing body. \_\_\_\_\_
  - 118) a) For each of the organization’s three largest program services (determined by the expense incurred) offered, prepare a statement that fully describes the services provided. (e.g., the number of persons served, sessions held, research performed, etc.) Use specific measurements.
  - b) In addition, §501(c)(3), §501(c)(4) and §494(a)(1) trusts must report total expenses, total grants/allocations to others and total revenue per program. \_\_\_\_\_
  - c) Describe the organization’s other program services. Report the revenue, expense and grants from all other programs in total. \_\_\_\_\_
- Total Revenue for Other \_\_\_\_\_  
 Total Expenses for Other \_\_\_\_\_  
 Total Grants for Other \_\_\_\_\_

**200) COMPENSATION**

- 221) a) Complete the following schedule for all officers, directors and trustees regardless of compensation. “Current” officers/directors/trustees are those who held their position at ANYTIME during the year.

**Current Officers, Directors or Trustees**

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

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

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

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**Key Employees**

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

- 1) Receives reportable compensation from the organization and all related organizations in excess of \$150,000 for the calendar year ending with or within the organization's tax year.
- 2) (a) has responsibilities, power or influence over the organization as a whole that is similar to those of officers, directors or trustees;  
 (b) manages a discrete segment or activity of the organization that represents 10% or more of the activities, assets, income or expenses of the organization as compared to the organization as a whole; or  
 (c) has or shares authority to control or determine 10% or more of the organization's capital expenditures, operating budget or compensation for employees.
- 3) Is one of the 20 employees (that satisfy the \$150,000 Test and Responsibility Test) with the highest reportable compensation from the organization and related organizations for the calendar year ending with or within the organization's tax year.

If the organization has more than 20 individuals who meet the Responsibility Test and the \$150,000 Test, report as key employees only the 20 individuals that have the highest reportable compensation from the organization and all related organizations.

**Key Employees**

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

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

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

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

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

Name	Off./Dir/Key	Off./Dir/Key	Off./Dir/Key
Severance / Other Cash Payments			
Non-qualified Deferred Comp			
Allowances			
Non-accountable reimbursement			
Value of housing (taxable/non-taxable)			
Loans / Advances to Former Employees			

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

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

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

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

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

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

Name and Business Address	Description of Services	Compensation

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

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	<u>YES</u>	<u>NO</u>
223) Does the organization sponsor any of the following employee benefit plans?		
a) Qualified retirement plan?	___	___
b) If yes, are we preparing the Form 5500?	___	___
c) If the organization has a §403(b) plan, is there a written plan document?	___	___
d) Cafeteria plan?	___	___
e) If yes, are we to prepare the Form 5500?	___	___
f) Non qualified retirement plan(s)?	___	___
g) If yes, number of plans? _____		
h) Other employee benefit plans not described above? If yes, please describe the plan.	___	___
i) SEP plan?	___	___
j) If yes, are we to calculate the contribution?	___	___
224) Did the organization include taxable fringe benefits and the value of the personal use of the organization's assets in compensation on Forms W-2 and Form 990?	___	___
225) Are any of the officers/directors/trustees/key employees/members of the 5 highest paid group or any of the independent contractors related to one another through a business or personal relationship? If yes, please elaborate with regard to the relationship.	___	___
<hr/>		
226) Did the organization pay premiums or receive money to pay premiums on a "personal benefit contract?" (e.g. use of insurance products)	___	___
227) During the tax year, has the organization, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer or creator of the organization or any taxable organization or corporation with which such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? If yes, provide an explanation of the transaction.	___	___
a) sale, exchange or lease of property.	___	___
b) lending of money or other extension of credit.	___	___
c) furnishing of goods, services, or facilities.	___	___
d) payment of compensation or payment or reimbursement of expenses if more than \$1,000.	___	___
e) transfer any part of the organization's income or assets? If yes, describe.	___	___
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	<u>YES</u>	<u>NO</u>
228) Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a) CEO	_____	_____
b) Executive Director	_____	_____
c) Top management official	_____	_____
229) Describe the process for determining and approving compensation and benefit payments to officers, directors and employees under the excess benefit rules. _____ _____		
230) Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person? (§501( c)(3) and (4) orgs. only)	_____	_____
<b>300) ACTIVITIES</b>		
331) §501(c)(3) organizations:		
a) Did the organization engage in lobbying? If yes, please provide a schedule showing the expenses incurred to perform grassroots lobbying and lobbying other than grassroots.	_____	_____
b) Did the organization file Form 5678 to elect to use the safe harbor under §501(h)?	_____	_____
332) Did the organization engage in political activities during the year? If yes, has the Form 1120-POL been filed?	_____	_____
333) Has the organization paid any penalty/excise taxes during the year?	_____	_____
334) Has the organization elected to pay the proxy tax?	_____	_____
335) For §501(c)(7) organizations (clubs):		
a) Did the organization receive initiation fees or capital contributions? If yes, please indicate the amount. _____	_____	_____
b) Did the organization receive gross receipts for public use of club facilities? If yes, please indicate the amount. _____	_____	_____
c) Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color or religion?	_____	_____
336) For § 501(c)(12) organizations, attach a detailed computation of the 85% qualification test, including a detailed listing of gross income received from: (1) members or shareholders and (2) other sources.		

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	<u>YES</u>	<u>NO</u>
337) For public interest law firms, attach information describing each case litigated during the year or still in litigation. Describe how the litigation will benefit the general public.		
338) Does the organization have a subsidiary or is the organization the sole member of an LLC? If yes, provide details.	___	___
339) 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, please provide the income and expense detail related to the activity.	___	___
340) Please provide copies of all of the Schedules K-1 received by the organization.		
341) Please provide copies of all royalty agreements.		
342) Has the Form 8300 been filed to report cash receipts of \$10,000 or more?	___	___
343) Does the organization make grants for scholarships, fellowships, student loans, etc.? If yes, provide a statement explaining how the organization determines that those receiving disbursements from the organization in furtherance of its charitable programs qualify to receive payments.	___	___
344) Did the organization directly or indirectly engage in any of the following with any other organization described in § 501(c) (other than § 501(c)(3) organizations) or with any organizations described in § 527 (relating to political organizations):		
a) Transfers from the organization to a noncharitable exempt organization of:		
• Cash?	___	___
• Other assets?	___	___
b) Other transactions:		
• sales of assets to a noncharitable exempt organization?	___	___
• purchases of assets from a noncharitable exempt organization?	___	___
• rental of facilities or equipment?	___	___
• reimbursement arrangements?	___	___
• loans or loan guarantees?	___	___
• performance of services or membership or fundraising solicitations?	___	___
c) Sharing of facilities, equipment, mailing lists or other assets, or paid employees?	___	___

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YES    NO

d) If the answer to any of the above is yes, complete the following schedule:

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

345) Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in § 501(c) (other than § 501(c)(3)) or with any organizations described in § 527 (relating to political organizations)? If yes, complete the following schedule. \_\_\_\_\_

Name of Organization	Type of Organization	Description of Relationship

**400) CONTRIBUTIONS**

See the instruction for Schedule B for the definition of a contribution. For §509(a)(2) organizations, governmental contributions are included. Use the accounting method that is being used for the rest of the return to prepare Schedule B.

451) Prepare a schedule showing the following:

- a) Each contributor whose aggregate contributions were \$5,000 or more. (§507(c)(7), (8) & (9) use \$1,000 as the threshold); (§509(a)(1) organizations use the greater of \$5,000 or 2% of line 1d, page 1, Form 990, as the threshold)
- b) Each listed contributor's address
- c) Aggregate amount contributed
- d) Cash, non-cash or payroll deduction
- e) FMV of non-cash property contributed
- f) Date of contribution
- g) Description of property, if applicable

452) a) Did the organization provided written acknowledgement to donors of individual contributions of \$250 or more? \_\_\_\_\_

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- |  | <u>YES</u> | <u>NO</u> |
|--|------------|-----------|
| 452) b) Do you provide information on the amount of the deductible donation to donors of <i>quid pro quo</i> donations in excess of \$75?  | _____      | _____     |
| 453) Did you provide proper contemporaneous acknowledgement for donations of automobiles, boats and airplanes (Form 1098-C)?   | _____      | _____     |
| 454) a) Did the organization solicit any contributions or gifts that were not tax deductible?  | _____      | _____     |
| 454) b) If yes, did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?                                  | _____      | _____     |
| 455) Did the organization incur more than \$15,000 of expense from working with professional fundraisers? If yes, provide details in accordance with the instructions to Schedule G. | _____      | _____     |
| 456) If the organization received more than \$15,000 from special events, provide details in accordance with the instructions to Schedule G of Form 990.                             |            |           |
| 457) If membership dues and contributions have been reported in one income category, provide a breakout.   | _____      | _____     |
| 458)a) Did the organization sell, exchange or otherwise dispose of tangible personal property for which it filed Form 8282?  | _____      | _____     |
| 458) b) If yes, indicate the number of Forms 8282 filed. _____   |            |           |
| 459) Did the organization file Form 8899 for all contributions of qualified intellectual property?   | _____      | _____     |
| 460) During the year, did the organization receive a contribution of qualified real property. Describe. (Attach details)   | _____      | _____     |

**500) GOVERNING BODY**

- |  |       |       |
|--|-------|-------|
| 501) Does the organization have the following:   |       |       |
| a) Conflict of interest policy   | _____ | _____ |
| b) Are officers/directors/trustees required to disclose potential conflicts?           | _____ | _____ |
| c) Whistle blower policy   | _____ | _____ |
| d) Joint venture policy  | _____ | _____ |
| e) Gift acceptance policy  | _____ | _____ |
| f) Document retention policy   | _____ | _____ |
| g) Expense reimbursement policy  | _____ | _____ |
| h) Investment policy   |       |       |
| 502) Have all of the above policies been adopted by the organization's governing body? | _____ | _____ |

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- |  | <u>YES</u> | <u>NO</u> |
|--|------------|-----------|
| 503) Did the organization become aware of a material diversion of the organization's assets?                                       | _____      | _____     |
| 504) a) Does the organization have members, stockholders or other persons who may elect one or more members of the governing body? | _____      | _____     |
| 504) b) Are any decisions by the governing body subject to approval by members/stockholders or other persons?                      | _____      | _____     |
| 505) Did the organization document all meetings held or written actions taken by:  |            |           |
| a) The governing body?   | _____      | _____     |
| b) Each committee?   | _____      | _____     |
| 506) Describe the process by which the Form 990 will be reviewed by the organization's governing body before it is filed. _____    |            |           |
| _____  |            |           |
| _____  |            |           |
| 507) Describe how the organization makes its Form 1023, 1024, 990, and/or 990-T available for public inspection. _____             |            |           |
| _____  |            |           |
| _____  |            |           |

**600) PRIVATE SCHOOLS**

- |   | <u>YES</u> | <u>NO</u> | <u>N/A</u> |
|---|------------|-----------|------------|
| 601) 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?  | _____      | _____     | _____      |
| 602) 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?   | _____      | _____     | _____      |
| 603) 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. | _____      | _____     | _____      |
| 604) Does the organization maintain the following (provide an explanation of any "no" or "n/a" answers):  |            |           |            |
| .1) records indicating the racial composition of the student body, faculty, and administrative staff?   | _____      | _____     | _____      |
| .2) records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?   | _____      | _____     | _____      |

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	<u>YES</u>	<u>NO</u>	<u>N/A</u>
.3) copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	_____	_____	_____
.4) copies of all material used by the organization or on its behalf to solicit contributions?	_____	_____	_____
605) Did the organization discriminate by race in any way with respect to (provide an explanation for any yes answers):			
.1) students' rights or privileges?	_____	_____	_____
.2) admissions policies?	_____	_____	_____
.3) employment of faculty or administrative staff?	_____	_____	_____
.4) scholarships or other financial assistance?	_____	_____	_____
.5) educational policies?	_____	_____	_____
.6) use of facilities?	_____	_____	_____
.7) athletic programs?	_____	_____	_____
.8) other extracurricular activities?	_____	_____	_____
606) 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.	_____	_____	_____
607) Does the organization certify that it has complied with the applicable requirements of §§ 4.01 through 4.05 of Rev. Proc. 75-50, covering racial nondiscrimination? If no, provide an explanation.	_____	_____	_____
608) For financial aid granted by colleges, universities, and primary and secondary schools, group each type of financial aid provided, indicate the number of individuals who received the aid, and specify the aggregate dollar amount.			

**700) OTHER REVENUE**

	<u>YES</u>	<u>NO</u>
701) Did the organization sell or dispose of any assets (other than inventory) during the tax year? If yes, provide a schedule listing (sales of publicly traded securities may be aggregated).		
a) description of asset	_____	_____
b) date acquired	_____	_____
c) how acquired	_____	_____
d) date sold.	_____	_____
e) buyer	_____	_____
f) gross sales price	_____	_____
g) if purchased, cost or other basis	_____	_____
h) if donated, value at time acquired.	_____	_____
i) expense of sale	_____	_____
j) improvements made after acquisition	_____	_____
k) depreciation since acquisition	_____	_____

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	<u>YES</u>	<u>NO</u>
702) Provide a computation of cost of goods sold for the sale of inventory items.	_____	_____
<b>800) EXPENSES</b>		
801) For all organizations <u>other than</u> §§ 501(c)(3) and (c)(4) organizations and § 4947(a)(1) charitable trusts, does the organization desire to allocate expenses under the classifications of expenses related to management/general, program services, and fundraising? If yes, categorize expenses on the organization's trial balance.	_____	_____
802) Did the organization award any grants or other allocations during the tax year? If yes, provide a schedule of the following for each class of activity e.g. research, education (Does not apply to certain schools)	_____	_____
a) donee's name and address.		
b) amount of the grant or allocation.		
c) relationship of any donee to any person or corporation with an interest in the organization.		
d) Indicate if the grant or allocation was to a foreign person.		
803) Other than scholarships, did the organization provide assistance to any individuals?	_____	_____
If yes, provide a schedule. For colleges, universities, and primary and secondary schools, see 507 below.		
a) briefly describe program activity		
b) total paid by each program		
804) 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.		
a) death, sickness, hospitalization, or disability benefits.		
b) unemployment compensation benefits.		
c) other benefits (describe).		
805) Did the organization make payments to affiliates?	_____	_____
If yes, provide a schedule listing the following.		
a) name and address of each affiliate receiving payments.		
b) amount and purpose of the payments.		
806) 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.		

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YES      NO

**900) BALANCE SHEET**

- 901) Does the organization have any loans receivable (include receivables from officers, directors, trustees and key employees) at year-end? \_\_\_\_\_ \_\_\_\_\_  
If yes, provide a schedule showing the following information:
- a) borrower's name (identify officers, directors, trustees or key employees).
  - b) original amount.
  - c) balance due at year end.
  - d) date of note.
  - e) maturity date.
  - f) repayment terms.
  - g) interest rate.
  - h) security provided by the borrower.
  - i) purpose of the loan.
  - j) description and fair market value of the consideration furnished by the lender (for example, cash—\$1,000; or 100 shares of XYZ, Inc. common stock—\$9,000).
- 902) Does the organization hold any land, buildings or equipment for investment purposes? \_\_\_\_\_ \_\_\_\_\_  
If yes, provide a schedule listing the following for each asset:
- a) description.
  - b) cost or other basis.
  - c) accumulated depreciation, if any.
- 903) For private foundations, provide a schedule describing each investment held as well as the cost and FMV of each investment.
- 904) 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 \_\_\_\_\_ \_\_\_\_\_
- 905) Does the organization have loans payable at year end? \_\_\_\_\_ \_\_\_\_\_  
If yes, provide a schedule showing the following information (identify officers, directors, trustees or key employees):
- a) the name of lender.
  - b) original amount.
  - c) balance due at year end.
  - d) date of note.
  - e) maturity date.

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YES      NO

- f) repayment terms.
- g) interest rate.
- h) security provided by the borrower.
- i) purpose of the loan.
- j) the relationship of the lender to any officer, director, trustee, or key employee of the organization.

- 906) Identify interest bearing versus non-interest bearing bank accounts. \_\_\_\_\_
- 907) Did the organization own 50% or greater interest in a taxable corporation or partnership? If yes, provide the name of the organization and describe the nature and amount of any intercompany payments. \_\_\_\_\_
- 908) Did the organization enter into a transaction with a "Tax Sheltered Entity" (Shelter Registration)? If yes, provide details. \_\_\_\_\_
- 909) Did the organization have an interest in or a signature or other authority over a financial account in a foreign country. \_\_\_\_\_

**1000) GRANTS**

- 1001) For grants made to U.S. entities, please provide the following information for any and all grantee organizations or governments that received more than \$5,000 from the organization:
- a) Name and address of grantee
  - b) TIN
  - c) If exempt, identify the type of exempt entity by identifying the IRC section pertaining to the grantee
  - d) Amount of grant
  - e) Amount of non-cash assistance
  - f) Method of valuation
  - g) Description of non-cash assistance
  - h) Purpose of assistance
- 1002) Except for schools, provide the following for U.S. grants in excess of \$5,000 to individuals:
- a) Type of grant or assistance
  - b) Number of recipients
  - c) Amount of grant
  - d) Amount of non-cash assistance
  - e) Method of valuation
  - f) Description of non-cash assistance

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

YES    NO

1003) Procedures and disclosures for foreign grants differ from the information required for domestic grants. See the instructions for Schedule F Form 990.

**1100) TAX EXEMPT BONDS**

- |  |  |       |  |       |
|--|--|-------|--|-------|
| 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, and that was issued after December 31, 2002? If yes, provide details in accordance with the instructions for Schedule K, Form 990. |  | _____ |  | _____ |
| 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?   |  | _____ |  | _____ |
| 1104) Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  |  | _____ |  | _____ |