



This organizer is designed to assist you in gathering the information necessary to prepare the current year's returns. Please complete it in full and provide details and documentation as requested.

An engagement letter explains the services that will be provided to the organization. *(If sending a hard copy)* Please sign a copy of the enclosed engagement letter and return it in the enclosed envelope and maintain the other copy for your records. *(If sending an electronic copy)* You should have received a link to electronically sign and submit the engagement letter. Please electronically sign the agreement as soon as possible.

Your returns are due on _____. To meet this filing deadline, your completed organizer needs to be received no later than _____. Any information received after this date may require an extension to be filed for this return.

Form 990 is required to be filed electronically.

If an extension of time is required, any tax that may be due must be paid with the extension. Any taxes not paid by the filing deadline may be subject to penalties and interest when those taxes are actually paid.

We look forward to providing services to you. Should you have any questions regarding any items, please do not hesitate to contact _____.

Email _____ Phone _____

Certification:

The undersigned certifies, to the best of his or her knowledge, that the information documented in and provided with this organizer is complete and accurate.

Certified by _____

Date _____

Title _____

Organization name _____

Address _____

Phone number _____ Email address _____

Employer identification number (EIN) _____ Website _____

100) Part I – General information

Done N/A

▶ 101) Provide the following:

1. General ledger, trial balance, balance sheet and statement of activities or audited financial statements, if applicable. Provide trial balance electronically in Microsoft Excel, if possible. If you use QuickBooks or a similar accounting program, please provide access or an accountant’s copy of your file. If you need assistance with providing this information, contact our office. If the file is password protected, contact us for a secure method to communicate the password to us.
2. Depreciation schedules
3. Sec. 501(c)(3) and Sec. 501(c)(4) organizations, and Sec. 4947(a)(1) trusts should provide a statement of functional expenses allocating the organization’s expenses among three categories: program, management/general and fundraising.
4. For all organizations other than Sec. 501(c)(3) and (c)(4) organizations and Sec. 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 above.

▶ 102) Provide the following (first-year clients only):

1. Returns for the three prior years
2. Contribution detail to support the public support information (Schedule A) in the Forms 990 for the four prior years, if applicable.
3. IRS notification of exempt status (determination letter including group exemption ruling, if applicable)
 - a. Is the organization considered a central or a subordinate organization for purposes of a group exemption ruling?
 - b. Is the organization a disregarded entity that includes all of its activities on a parent organization’s Form 990?
4. Application for exemption (Forms 1023 or 1024)
5. IRS determination letter for any qualified retirement plan(s)
6. Articles of incorporation/formation (initial and amended, if any) and bylaws
7. Briefly describe the organization’s mission or its most significant activity.

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

▶ 104) Describe any new general ledger accounts added during the tax year.

▶ 105) Provide complete copies of all Schedules K-1 received by the organization, if any.

▶ 106) Did the organization receive any cash payments (excluding checks) of more than \$10,000 in the current year in one transaction or two or more related transactions? If yes, was Form 8300, *Report of Cash Payments over \$10,000 Received in Trade or Business*, filed?

▶ 107) Is this a final return?

200) Part III – Statement of program service accomplishments

▶ 201) Describe any significant program services not reported on a previously filed Form 990/990-EZ.

▶ 202) Describe any significant changes in how the organization conducts any program services.

▶ 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, etc.). Use specific measurements. Include as an attachment to this organizer.

1. Report total expenses, total grants/allocations to others and total revenue for each program service reported.
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 \$ _____

300) Part IV – Checklist of required schedules

- ▶ 301) Did the organization receive contributions? If yes, provide a complete schedule of contributors and amount(s) contributed. Note that certain organizations are no longer required to provide names and addresses of contributors. Please contact us if you have specific questions.
- ▶ 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.
- ▶ 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 is classified as lobbying activities, please contact us.
- ▶ 304) Did the organization receive or hold conservation easements? If yes, provide a schedule of the easements.
- ▶ 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.
- ▶ 306) Did the organization serve as agent, custodian or trustee for amounts not included in the organization’s balance sheet or provide credit counseling, debt management or similar services? If yes, provide a schedule of those activities.
- ▶ 307) Did the organization have permanent or quasi-endowment funds? If yes, either provide a complete schedule of those funds or complete Section 900 (Schedule D) information of this organizer.
- ▶ 308) Did the organization own any non-publicly traded investments? If yes, provide a schedule of those investments.
- ▶ 309) Is the organization a private school? If yes, complete Section 1000 (Schedule E) of this organizer.
- ▶ 310) Did the organization maintain an office, employees or agents or conduct activities of any kind outside the U.S.? If yes, contact us to discuss the various procedures and disclosures for foreign activities.
- ▶ 311) Did the organization make grants or aid any organization or entity outside the U.S.? If yes, provide a schedule of those grants or any assistance.
- ▶ 312) Did the organization pay more than \$15,000 for professional fundraising services? If yes, complete #702, 703 and 704 of this organizer.
- ▶ 313) Did the organization raise more than \$15,000 from fundraising events? If yes, complete #705 of this organizer.
- ▶ 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 #706 of this organizer.
- ▶ 315) Did the organization operate one or more hospitals? If yes, contact us to determine the information necessary to complete Schedule H.
- ▶ 316) Did the organization make grants of more than \$5,000 to any government or organization in the U.S.? If yes, complete #1101 of this organizer.
- ▶ 317) Did the organization make grants of more than \$5,000 to individuals in the U.S.? If yes, complete #1102 of this organizer.

▶ 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? If so, provide information.
2. Receive compensation from the organization and/or any related organization in excess of \$150,000? If so, complete #601 of this organizer. Note that employees receiving compensation in excess of \$100,000 should also be considered.
3. Receive or accrue compensation from any unrelated organization for services rendered to the organization? If so, provide details.

▶ 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 #1200, Schedule K, of this organizer.

▶ 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.

▶ 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.

▶ 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, was the organization a party to a business transaction with one of the following parties:

1. A current or former officer, director, trustee or key employee?
2. A family member of a current or former officer, director, trustee or key employee?
3. An entity of which a current or former officer, director, trustee or key employee was an officer, director, trustee or direct or indirect owner?

If yes to 1, 2 or 3, provide a schedule with details of the transaction(s).

▶ 324) Did the organization receive more than \$25,000 in noncash contributions for 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, provide details. Note that generally the activity of a disregarded entity is included on the parent organization's Form 990. This is different than a group return filed for a group of organizations that are affiliated with a central organization.

▶ 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.

400) Part V – Questions regarding other IRS filings and tax

- ▶ 401) 1. Provide a copy of Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*.
2. Indicate the number of Forms W-2G, *Certain Gambling Winnings*, 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?

- ▶ 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 for both the filing organization and reporting agents of the filing organizations, including common paymasters and payroll agents.
1. Did the organization file all required federal employment tax returns?
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.

- ▶ 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 that exceeds \$10,000? If yes, the organization may have to file FinCEN 114, *Report of Foreign Bank and Financial Accounts (FBAR)*. This form must be filed by April 15 (automatically extended to October 15) of each year (note the significant penalties for failure to file the form).

- ▶ 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.

- ▶ 406) Did the organization solicit any contributions that were not tax deductible (including solicitation of member dues)?

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

- ▶ 407) For organizations that receive contributions under Sec. 170(c):

1. Did the organization provide written acknowledgement to donors of individual contributions of \$250 or more?
2. Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods or services provided to the payor?

If yes, did the organization notify the donor of the value of the goods or services provided to the donor?

3. Did the organization sell, exchange or otherwise dispose of tangible personal property for which it was required to file Form 8282, *Donee Information Return*?

If yes, indicate the number of Forms 8282 filed during the year. _____

4. During the year, did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

Yes/ No/
Done N/A

5. During the year, did the organization pay premiums, directly or indirectly, on a personal benefit contract?

6. For all contributions of qualified intellectual property, did the organization file Form 8899, *Notice of Income From Donated Intellectual Property*, as required?

7. For contributions of cars, boats, airplanes and other vehicles, did the organization file a Form 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes*, as required?

► 408) For Sec. 501(c)(7) organizations (social clubs) only:

1. Did the organization receive initiation fees or capital contributions?

If yes, indicate the amount. \$ _____

2. Did the organization receive gross receipts for public use of club facilities? If yes, indicate the amount. \$ _____

► 409) For Sec. 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.

► 410) For Sec. 4947(a)(1) non-exempt charitable trusts, is the organization filing Form 990 in lieu of Form 1041, *U.S. Income Tax Return for Estates and Trusts*? If yes, enter the amount of tax-exempt interest received or accrued during the year. \$ _____

► 411) For Sec. 501(c)(29) qualified nonprofit health insurance issuers:

1. Is the organization licensed to issue qualified health plans in more than one state?

2. Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. \$ _____

3. Enter the amount of reserves on hand. \$ _____

► 412) Did the organization receive any payments for indoor tanning services during the year?

If yes, has Form 720, *Quarterly Federal Excise Tax Return*, been filed to report these payments?

► 413) Did the organization compensate anyone greater than \$1 million or provide an excess parachute payment to an employee during the year? If yes, has Form 4720, *Return of Certain Excise Taxes Under Chapter 41 and 42*, been filed to report these payments?

500) Part VI – Governance, management and disclosure

Yes/ No/
Done N/A

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

1. At the end of the tax year _____

2. At the end of the year who are/were independent (generally meaning they were not compensated or involved in a reportable transaction with the organization)

▶ 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.

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

▶ 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).

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

▶ 506) Does the organization have members or stockholders?

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

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

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

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

▶ 510) Does the organization have local chapters, branches or affiliates?

1. If yes, does the organization have written policies and procedures governing the activities of chapters, affiliates and branches to make sure their operations are consistent with those of the organization?
2. If no, describe how control is exercised on their activities.

▶ 511) Will a copy of the Form 990 be provided to the organization's governing body before it is filed? Describe the process, if any, the organization uses to review 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?

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

▶ 513) Does the organization have a conflict of interest policy?

1. Are officers/directors/trustees required to disclose potential conflicts?
2. Does the organization regularly and consistently monitor and enforce compliance with the policy? If yes, describe how this is done.

▶ 514) Does the organization have a written whistleblower policy?

▶ 515) Does the organization have a written document retention and destruction policy?

▶ 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?

1. The organization's CEO, executive director or top management official
2. Other officers or key employees of the organization
3. Describe the process for persons listed above:

Yes/ No/
Done N/A

▶ 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?

1. If yes, did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under the applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

▶ 518) Provide a list of the states in which a copy of the return should be filed. An organization may be required to file a return in any state where it owns or leases property, has employees or sells goods or services.

▶ 519) Describe how the organization makes its Forms 1023, 1024, 990 and/or 990-T (Sec. 501(c)(3)s only) available for public inspection.

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

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

▶ 522) Did the organization sell or dispose of any assets (other than inventory) during the tax year?

If yes, provide a schedule listing the following information (sales of publicly traded securities may be aggregated):

- | | |
|----------------------------|-------------------------------------------------|
| 1. Description of asset(s) | 5. Buyer/transferee |
| 2. Date(s) acquired | 6. Gross sales price |
| 3. How acquired | 7. Basis at sale date |
| 4. Date(s) sold | 8. Was the sale or transfer to a related party? |

600) Part VII – Compensation of officers, directors, trustees, key employees, highest compensated employees and independent contractors

Yes/ No/
Done N/A

▶ 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 any time 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 who received, in his or 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:

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; or

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. 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 who have the highest reportable compensation from the organization and all related organizations.

Add a separate schedule as necessary with the required information.

Please list all persons who were officers, directors or trustees and the five highest compensated employees at any time during the organization's fiscal year.

Use calendar-year reportable compensation; fiscal filers should use calendar year compensation for the year ending during the fiscal year.

See additional guidance and definitions on the previous page.

Name	Title	Hours per week	Voting member	Amount reported in W-2 box 5 and in Form 1099 box 7 or Form 1099-NEC Box 1	Amount of bonus or incentive comp. included in W-2 box 5 and Form 1099-NEC	Non-qualified deferred comp. (e.g., Sec. 457(b) or Sec. 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.)	Expense account and other allowances not included in previous columns	Total comp.	Officer, director, employee category

Are any of the amounts shown above received as severance compensation or related to separation from service? Yes No

▶ 602) Complete the following schedule for the five highest paid service providers who received more than \$100,000 from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

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:

1. Qualified retirement plan

If yes, are we preparing Form 5500, *Annual Return/Report of Employee Benefit Plan*?

2. If the organization has a Sec. 403(b) plan, is there a written plan document?

3. Cafeteria plan

If yes, are we preparing Form 5500?

4. Nonqualified retirement plan(s)

If yes, number of plans: _____

5. Other employee benefit plans not described above? If yes, describe the plan.

▶ 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.

1. Compensation committee

2. Independent compensation consultant

3. Form 990 of other organizations

4. Written employment contract

5. Compensation survey or study

6. Approval by the board or compensation committee

7. Other

Describe _____

▶ 605) Describe the process for determining and approving compensation and benefit payments to officers, directors and employees under the excess benefit rules.

▶ 606) During the year, did any officer, director, trustee or key employee:

1. Receive a severance payment or change of control payment?
2. Participate in or receive payment from a supplemental nonqualified retirement plan?
3. Participate in or receive payment from an equity-based compensation arrangement?

If yes to 1, 2 or 3, list the persons and provide applicable amounts for each.

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

1. The organization?
2. Any related organization?

If yes, describe the arrangement, persons and amounts.

▶ 608) For officers, director, trustees or key employees, did the organization provide any non-fixed payments not described in the above questions? If yes, describe the arrangement, persons and amounts.

▶ 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 Regs. Sec. 53.4958-4(a)(3)?

▶ 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.

1. First-class or charter travel
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

Yes/ No/
Done N/A

6. Health or social club dues or initiation fees

7. Personal services (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 or trustees?

700) Part VIII – Contributions and other revenues

Yes/ No/
Done N/A

▶ 701) Prepare a schedule showing the following:

1. Each contributor whose aggregate contributions were \$5,000 or more. (Special rules apply. For Sec. 507(c)(7), (8) and (9), use \$1,000 as the threshold. Certain 501(c)(3) organizations use the greater of \$5,000 or 2% of Part VII 1h, Form 990, as the threshold.)

2. Each listed contributor's address

3. Aggregate amount contributed

4. Cash, non-cash or payroll deduction

5. Fair market value (FMV) of non-cash property contributed

6. Date of contribution

7. Description of property, if applicable

▶ 702) Complete only if the answer to #312 is yes. Does the organization raise funds through any of the following activities?

1. Mail solicitations

2. Email solicitations

3. Phone solicitations

4. In-person solicitations

5. Solicitation of non-governmental grants

Yes/ No/
Done N/A

6. Solicitation of governmental grants

7. Special fundraising events

- ▶ 703) Complete only if the answer to #312 is yes. 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 is yes. Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Part VI) 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?	Gross receipts	Amount paid to fundraiser	Amount retained by organization

- ▶ 705) Complete only if the answer to #313 is yes. For the two largest fundraising events, all other fundraising events and any raffle or other gaming events that were held during the year, complete the following.

	Fundraising event no. 1	Fundraising event no. 2	Total of all other events (#)	Raffle or gaming
Gross receipts				
Less: Charitable cont.				
Gross event revenue				
Cash prizes				
Non-cash prizes				
Rent/facility cost				
Food and beverages				
Entertainment				
Other direct expenses				
Total expenses				
Net event/gaming income				

Yes/ No/
Done N/A

▶ 706) Complete only if the answer to #314 is 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.

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 a trustee, or a member of a partnership or other entity formed to administer charitable gaming?

800) Part X – Balance sheet

Yes/ No/
Done N/A

- ▶ 801) Does the organization have any loans receivable or loans payable to or from an "interested person" as defined in the instructions to Form 990? If yes, provide a schedule of those items.
- ▶ 802) Identify interest bearing versus non-interest bearing bank accounts.
- ▶ 803) Did the organization own 50% or greater interest in a taxable corporation or partnership? If yes, provide a schedule of those items.
- ▶ 804) Did the organization enter a transaction with a "tax sheltered entity" (shelter registration)? If yes, provide details.
- ▶ 805) Did the organization restructure or have a cancellation of debt during the year? If yes, provide details.

900) Schedule D – Supplemental financial statements

Yes/ No/
Done N/A

- ▶ 901) 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, provide a schedule with the following:
- | | |
|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| 1. Beginning-of-year balance in the endowment | 5. Other expenditures (facilities or programs) |
| 2. Contributions to the endowment | 6. Administrative expenses |
| 3. Investment earnings or losses | 7. End-of-year balance |
| 4. Grants or scholarships | 8. Estimated percentage of the year-end balance held as a board designated or quasi endowment, permanent endowment or term endowment |
- ▶ 902) Are there endowment funds not in the possession of the organization?

1000) Schedule E – Schools

Complete this section only if the organization is a school as defined under Sec. 170(b)(1)(A)(ii).

- ▶ 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):
 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?
 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?
- ▶ 1005) Did the organization discriminate by race in any way with respect to the following? (Provide an explanation for any yes answer.)
 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?

Yes/ No/
Done N/A

- ▶ 1006) 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.
- ▶ 1007) Does the organization certify that it has complied with the applicable requirements covering racial nondiscrimination?

1100) Schedule I – Grants and other assistance to organizations

Yes/ No/
Done N/A

- ▶ 1101) Complete only if the answer to #316 is yes. If no, provide a total for all domestic grants.

\$ _____

Did the organization award grants or other allocations of more than \$5,000 during the tax year to governments or organizations in the U.S.? If yes, complete a schedule with the following information for each grant.

- | | |
|--------------------------------|---------------------------------------|
| 1. Name and address of grantee | 5. Amount of the non-cash assistance |
| 2. EIN | 6. Method of valuation |
| 3. IRC section, if applicable | 7. Description of non-cash assistance |
| 4. Amount of the cash grant | 8. Purpose of grant |

- ▶ 1102) Complete only if the answer to #317 is yes. Did the organization aid any individuals? If yes, complete a schedule with the following information for each type of grant. (Note that individual grantee information is not required.)

- | | |
|-----------------------------|---------------------------------------|
| 1. Type of grant/assistance | 4. Amount of non-cash assistance |
| 2. Number of recipients | 5. Method of valuation |
| 3. Amount of cash grant | 6. Description of non-cash assistance |

- ▶ 1103) 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) _____

- ▶ 1104) 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

- ▶ 1105) If the organization incurred joint costs for a combined educational campaign and fundraising solicitation, provide a schedule that allocates the amount incurred among program services, management and fundraising.

Yes/ No/
Done N/A

1200) Schedule K – Supplemental information on tax-exempt bonds

- ▶ 1201) 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. \$ _____

- ▶ 1202) Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?

- ▶ 1203) Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?

- ▶ 1204) Did the organization act as an “on behalf of” issuer for bonds outstanding at any time during the year?

Comments/explanations

In applying the tax guidance included in this resource, the practitioner should, using professional judgment, assess the relevance and appropriateness of such guidance to specific circumstances. The tax guidance in this document has been reviewed by the AICPA Tax Division staff and the Tax Practice Management committee and the Annual Tax Compliance Kit task force associated with this subject.

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