

ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (990)

ORGANIZATION NAME _____

ADDRESS _____

TAX YEAR ENDING _____

TIN _____

STATE ID # _____

REGISTRATION # _____

EXEMPT UNDER § 501(c) _____

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.

ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (990)

Provide a copy of the organization's general ledger, trial balance, depreciation schedules, balance sheet, and statement of revenues and expenses as of year-end. For § 501(c)(3) and (c)(4) organizations and § 4947(a)(1) trusts, categorize expenses as to program services, management/general and fundraising. In addition, the following information will be needed:

YES NO N/A

100) GENERAL INFORMATION

101) If this is the first year we will prepare the tax return(s), provide the following from your file or your prior accountant:

- tax returns for the prior three years. _____
- depreciation schedules. _____
- IRS notification of exempt status. _____
- application for Exemption, Form 1023 or 1024. _____
- IRS determination letter for any qualified retirement plans. _____

102) Is the organization's address different from last year? _____

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

	Name	Telephone
Attorney		
Banker		
Insurance Agent		
Broker		

104) List the states with which a copy of this return will be filed. _____ _____

105) Did the organization engage in any activity not previously reported to the IRS? If yes, provide a detailed description of each activity. _____

106) Were any changes made in the organizing or governing documents? If yes, attach a copy of the changes and indicate if they have been reported to the IRS. _____

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

108) Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other organization? If yes, enter the name of the organization and indicate if it is exempt or non-exempt. _____ _____

109) Does the organization provide fringe benefits to employees such as health insurance, group term life insurance, education assistance, expense allowances, or personal use of organization owned real or tangible personal property? If yes, list the benefits provided. _____ _____

ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (990)

	<u>YES</u>	<u>NO</u>	<u>N/A</u>
110) Did the organization include taxable fringe benefits as compensation in employee W-2 forms and, if applicable, subject such amounts to payroll taxes?	___	___	___
111) Does the organization sponsor any of the following employee benefit plans?	___	___	___
.1) Qualified retirement plan(s)? If yes, are we to prepare Form 5500? Number of plans: _____	___	___	___
.2) SEP plan? If yes, are we to calculate contribution?	___	___	___
.3) Cafeteria plan? If yes, are we to prepare Form 5500?	___	___	___
.4) Non-qualified retirement plan(s)? Number of plans: _____	___	___	___
.5) Other employee benefit plans not described above? If yes, please describe: _____	___	___	___
112) Has the organization been notified of any changes to previous returns by any taxing authority? If yes, provide copies of all correspondence.	___	___	___
113) Has the organization posted the results of tax changes in its general ledger?	___	___	___
114) Did the organization establish any new general ledger accounts during the tax year? If yes, provide a list with a brief explanation of each account.	___	___	___
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) Indicate if you have provided written acknowledgement to donors of individual contribution of \$250 or more.	___	___	___
117) Indicate if you have provided proper contemporaneous acknowledgement for donations of automobiles, boats and airplanes.	___	___	___
118) Did the organization solicit any contributions or gifts that were not tax deductible? If yes, did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	___	___	___
119) For each of the four largest programs services offered by the organization, prepare a statement that fully describes the services provided, the number of persons benefited and other achievements of the program. For §§ 501(c)(3) and (4) organizations, identify the amount of any grants paid to others as part of the program.	___	___	___

ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (990)

YES NO N/A

120) Complete the following schedule for all officers, directors, trustees and key employees of the organization as of the last day of the tax year.

___ ___ ___

Name, Address and Title	Average Hours Worked Per Week and Percentage of Time Devoted to: A) Fundraising B) Management C) Exempt Purposes	Compensation	Contribution to Employee Benefit Plans	Expense Account and Other Allowances

121) For officers, directors, trustee and key employees please provide the following information:

___ ___ ___

.1) Provide the total number of officers, directors, and trustees permitted to vote on organization business at board meetings.

___ ___ ___

.2) Are any officers, directors, trustees, or key employees, or highest compensated employees, or highest compensated professional and other independent contractors related to each other through family or business relationships? If yes, attach the following:

___ ___ ___

.a) Identity of the individuals

___ ___ ___

.b) Explanation of the relationship(s)

___ ___ ___

.3) Do any officers, directors, trustees, or key employees, or highest compensated employees, or highest compensated professional and other independent contractors receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control?

___ ___ ___

If yes, attach the following:

.a) Identity of the individuals

___ ___ ___

.b) Explanation of the relationship(s)

___ ___ ___

.4) Does the organization have a written conflict of interest policy?

___ ___ ___

ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (990)

YES NO N/A

122 Complete the following schedule for all former officers, directors, trustees, and key employees that received compensation or other benefits.

___ ___ ___

Name, Address and Title	Loans and Advances	Compensation	Contribution to Employee Benefit Plans	Expense Account and Other Allowances

123) Did you incur any expenses to influence legislation, lobbying or other political activities during the year?

___ ___ ___

.1) If yes, provide a schedule of expenses and indicate to which accounts those expenses were posted.

___ ___ ___

.2) Disclose taxes paid during the year for the following:

- a) excess expenditures to influence legislation
- b) disqualifying lobby expenditures
- c) political expenditures
- d) excess benefit transactions

___ ___ ___

___ ___ ___

___ ___ ___

___ ___ ___

.3) Has the organization elected to pay the proxy tax?

___ ___ ___

124) For § 501(c)(3) organizations, did the organization file Form 5678, Election/Revocation of Election by an Eligible § 501(c)(3) Organization to Influence Legislation?

___ ___ ___

125) For § 501(c)(7) organizations (clubs):

.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. \$_____

___ ___ ___

ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (990)

YES NO N/A

- .3) Does the club’s governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion? _____

- 126) 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. _____

- 127) 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. _____

- 128) Does the organization have a taxable first or second-tier subsidiary? If yes, complete the following: _____

Name, Address, and TIN of Corporation or Partnership	Percentage of Ownership Interest	Nature of Business Activities	Total Income	End-of-year Assets
1)				
2)				
3)				
4)				
5)				

- 129) Did the organization have unrelated business taxable income (UBTI) as a result of the operation of a trade or business not related to the organization’s exempt function? _____

Note: UBTI is one of the most critical issues within tax exempt organization reporting. Provide complete information related to your revenue sources to allow proper determination of the income classification.

- 130) Provide copies of all Schedules K-1 received. _____

- 131) Provide copies of all royalty agreements. _____

- 132) Provide a detailed list of the expenses directly related to the UBTI activity. _____

- 133) Provide a detailed list and explanation of the allocation method of general expenses allocated to UBTI. _____

- 134) Have cash receipts for UBTI activities over \$10,000 been reported on Form 8300? _____

- 135) How many additional copies of the return are needed? _____ _____

ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (990)

YES NO N/A

136) Provide a list including amounts and addresses of persons who contributed \$5,000 or more to the organization. Label each page of the list as "Not Open For Public Inspection."

137) Did the organization provide a copy of its exemption application and/or Form 990 to anyone who requested it?

138) Provide a list of independent contractors, other than professionals such as attorneys and accountants. Indicate amounts paid, nature of work performed and normal working hours.

139) Provide a list of independent contractors for other services paid over \$50,000.

140) Did the organization file all necessary Forms 1099, 1098?

200) §§ 501(c)(3), 501(e), (f) & (k) ORGANIZATIONS AND § 4947(a)(1) TRUSTS

201) Did the organization pay compensation in excess of \$50,000 to any employee other than officers, directors and/or trustees? (Compensation includes personal use of auto, spousal travel, etc.) If yes, complete the following schedule for the five highest paid employees.

Name and Address of Employees Paid More Than \$50,000	Title and Average Hours Per Week Devoted to Position	Compensation	Contributions to Employee Benefit Plans	Expense Account and Other Allowances
1)				
2)				
3)				
4)				
5)				
Total number of other employees paid over \$50,000 _____				

202) Did the organization's board approve all compensation, including fringe benefits (i.e. personal use of auto, cell phones), travel and loans to all officers, directors and trustees? If yes, provide a copy of the minutes where this action was taken.

203) Did the organization pay any individual deferred compensation after active employment? If yes, provide detail including name, TIN, address, amount(s) paid and amount(s) reflected on W-2.

ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (990)

YES NO N/A

204) Did the organization pay any individuals or companies in excess of \$50,000 for professional services? If yes, complete the following schedule for the five highest paid service providers. _____

Name and Address of Persons Paid More Than \$50,000	Type of Service	Compensation
Total number of others receiving over \$50,000 for professional services _____		

205) How many employees were on the payroll as of March 12th? _____

206) Provide the actual cash receipts from public support. \$_____

207) 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(s): _____

- .1) sale, exchange or lease of property. _____
- .2) lending of money or other extension of credit. _____
- .3) furnishing of goods, services, or facilities. _____
- .4) payment of compensation or payment or reimbursement of expenses if more than \$1,000. _____
- .5) transfer any part of the organization's income or assets? If yes, describe: _____

208) 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. _____

209) 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):

- .1) Transfers from the organization to a noncharitable exempt organization of:
 - .a) cash? _____
 - .b) other assets? _____

ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (990)

YES NO N/A

.2) Other transactions:

- .a) sales of assets to a noncharitable exempt organization? _____
- .b) purchases of assets from a noncharitable exempt organization? _____
- .c) rental of facilities or equipment? _____
- .d) reimbursement arrangements? _____
- .e) loans or loan guarantees? _____
- .f) performance of services or membership or fundraising solicitations? _____

.3) Sharing of facilities, equipment, mailing lists or other assets, or paid employees? _____

.4) 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

210) 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

ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (990)

	<u>YES</u>	<u>NO</u>	<u>N/A</u>
300) PRIVATE SCHOOLS			
301) 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?	_____	_____	_____
302) 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?	_____	_____	_____
303) 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.	_____	_____	_____
304) 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?	_____	_____	_____
.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?	_____	_____	_____
305) 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?	_____	_____	_____
306) 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.	_____	_____	_____
307) 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.	_____	_____	_____

ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (990)

YES NO N/A

400) REVENUE AND SUPPORT

401) Provide a schedule listing contributors who, during the tax year, gave (directly or indirectly) money, securities or property with a value totaling at least \$5,000 (exclude individual gifts of less than \$1,000). Provide the donor's name, address, total amount contributed and the date(s) contributed. If the organization is exempt under §§ 501(c)(7), (8), (10), or (19), substitute \$1,000 for the \$5,000 above and explain the specific purpose and actual use of each gift. For non-cash contributions provide a description of the property and its fair market value.

402) 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):

- description of asset.
- date acquired.
- how acquired.
- date sold.
- buyer.
- gross sales price.
- if purchased, cost or other basis.
- if donated, value at time acquired.
- expense of sale.
- improvements made after acquisition.
- depreciation since acquisition.

403) Did the organization sponsor any special fundraising events? If yes, provide a schedule listing the three largest special events conducted, as measured by gross receipts. Describe each of these events and indicate for each event the gross receipts, the amount of contributions included in gross receipts, the gross revenue (gross receipts less contributions), the direct expenses, and the net income (gross revenue less direct expenses). Furnish the same information in total figures for all other special events held that are not among the three largest. Indicate the type and number of the events not listed individually (for example, three dances and two raffles). (Provide copies of fundraising materials.)

404) Provide a computation of cost of goods sold for the sale of inventory items.

405) Do you provide written acknowledgment to donors of individual contributions of \$250 or more?

406) Do you provide information on the amount of the deductible donation to donors of *quid pro quo* donations in excess of \$75?

407) If membership dues and contributions have been reported in one income category provide a breakout.

ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (990)

	<u>YES</u>	<u>NO</u>	<u>N/A</u>
408 During the year, did the organization receive a contribution of qualified real property interest under section 170(h)? Describe. (Attach details.)	_____	_____	_____
500) EXPENSES			
501) For all organizations other than §§ 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.	_____	_____	_____
502) 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: (not needed for certain schools)	_____	_____	_____
• donee's name and address.	_____	_____	_____
• amount of the grant or allocation.	_____	_____	_____
• relationship of any donee to any person or corporation with an interest in the organization.	_____	_____	_____
• are any grants and allocation foreign grants?	_____	_____	_____
503) Other than scholarships, did the organization provide assistance to any individuals? If yes, provide a schedule.	_____	_____	_____
• briefly describe program activity.	_____	_____	_____
• total paid by each program.	_____	_____	_____
504) 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:	_____	_____	_____
• death, sickness, hospitalization, or disability benefits.	_____	_____	_____
• unemployment compensation benefits.	_____	_____	_____
• other benefits (describe).	_____	_____	_____
505) Did the organization make payments to affiliates? If yes, provide a schedule listing the following:	_____	_____	_____
• name and address of each affiliate receiving payments.	_____	_____	_____
• amount and purpose of the payments.	_____	_____	_____
506) For §§ 501(c)(3), (4) organizations, did the organization evaluate compensation and benefits payments to officers, directors and employees under the excess benefit rules?	_____	_____	_____
507) 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.	_____	_____	_____

ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (990)

	<u>YES</u>	<u>NO</u>	<u>N/A</u>
600) BALANCE SHEET			
601) 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:	_____	_____	_____
• borrower's name (identify officers, directors, trustees or key employees).	_____	_____	_____
• original amount.	_____	_____	_____
• balance due at year end.	_____	_____	_____
• date of note.	_____	_____	_____
• maturity date.	_____	_____	_____
• repayment terms.	_____	_____	_____
• interest rate.	_____	_____	_____
• security provided by the borrower.	_____	_____	_____
• purpose of the loan.	_____	_____	_____
• 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).	_____	_____	_____
602) Does the organization hold any land, buildings or equipment for investment purposes? If yes, provide a schedule listing the following for each asset:	_____	_____	_____
• description.	_____	_____	_____
• cost or other basis.	_____	_____	_____
• accumulated depreciation, if any.	_____	_____	_____
603) Does the organization hold securities or other investments (other than land, buildings and equipment)? If yes, provide a schedule describing each of these investments held at year-end, including the cost and end of year market value.	_____	_____	_____
604) 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.	_____	_____	_____
605) 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):	_____	_____	_____
• the name of lender.	_____	_____	_____
• original amount.	_____	_____	_____
• balance due at year end.	_____	_____	_____
• date of note.	_____	_____	_____
• maturity date.	_____	_____	_____
• repayment terms.	_____	_____	_____
• interest rate.	_____	_____	_____
• security provided by the borrower.	_____	_____	_____
• purpose of the loan.	_____	_____	_____
• the relationship of the lender to any officer, director, trustee, or key employee of the organization.	_____	_____	_____

ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (990)

	<u>YES</u>	<u>NO</u>	<u>N/A</u>
606) 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.	_____	_____	_____
607) Did the organization enter into a transaction with a "Tax Sheltered Entity" (Shelter Registration)? If yes, provide details.	_____	_____	_____
608) Determine if the organization has interest in or a signature or other authority over a financial account in a foreign country.	_____	_____	_____
609) If the organization maintains an office outside the U.S. at any time during the year, disclose the name of the foreign country.	_____	_____	_____

COMMENTS OR EXPLANATIONS
