

ORGANIZER FOR TAX-EXEMPT ORGANIZATIONS (990)—(SHORT VERSION)

Organization Name _____ Tax Period _____
 Address _____ Federal ID # _____
 _____ State ID # _____
 Registration # _____ Exempt Under § 501(c) _____

Provide a general ledger, trial balance, depreciation schedules, balance sheet, and statement of receipts 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 fund raising. In addition, the following information will be needed:

	<u>DONE</u>	<u>N/A</u>
1. Provide information about any activities new to the organization, which require IRS notification.	_____	_____
2. Provide copies of any changes to the governing documents or information related to a change in organization structure.	_____	_____
3. Provide a list of names and percentage owned of any related organizations and indicate whether they are exempt.	_____	_____
4. List the states with which a copy of this return is to be filed.	_____	_____
5. Provide a list of employee benefit plans for which the organization requires assistance in filing Form 5500.	_____	_____
6. Provide copies of any change notices received from any taxing authority.	_____	_____
7. Provide a schedule of "in-kind" contributions and indicate whether they are included in income.	_____	_____
8. Indicate if you have provided written acknowledgement to donors of individual contributions of \$250 or more.	_____	_____
9. Indicate if you have provided information on the amount of the deductible donation to donors of <i>quid pro quo</i> donations in excess of \$75.	_____	_____
10. Disclose taxes paid during the year for the following:		
a) excess expenditures to influence legislation.	_____	_____
b) disqualifying lobbying expenditures.	_____	_____
c) political expenditures.	_____	_____
d) excess benefit transactions.	_____	_____
11. For each area of program service revenue, provide an explanation of how the activity contributes to the organization's exempt purpose.	_____	_____

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	<u>DONE</u>	<u>N/A</u>
12. Attach information related to the income and expenses from unrelated business income.	_____	_____
13. Provide a list of investments at year-end including cost and market value of each item.	_____	_____
14. Provide copies of all K-1s received.	_____	_____
15. Provide copies of all royalty agreements.	_____	_____
16. Provide a schedule of donors who gave property with a value of at least \$5,000.	_____	_____
17. Provide a schedule of the three largest fund raising events, describe the event and indicate the amount raised. (Attach a copy of fundraising materials.)	_____	_____
18. Prepare a statement describing the services provided under the four largest program services offered by the organization.	_____	_____
19. How many employees were on the payroll as of March 12th?	_____	_____
20. Provide a schedule of wages/compensation, deferred compensation and expense account payments for all officers, directors, trustees, key employees and advisors. Include a schedule of time devoted to fundraising, management, exempt purpose and average hours worked per week.	_____	_____
21. Provide a list of names and addresses of employees (other than officers) who received compensation in excess of \$50,000.	_____	_____
22. Provide a list of officers, directors or key employees who received \$10,000 or more in compensation from a related entity.	_____	_____
23. Provide a list of names and addresses of individuals/entities providing professional services to the organization at fees in excess of \$50,000.	_____	_____
24. Provide information including amounts expended regarding legislative, lobbying or political activities during the year.	_____	_____
25. Provide details regarding all transactions with a trustee, director, principal officer, or creator of the organization.	_____	_____
26. Provide the amount of initiation fees and capital contributions for § 501(c)(7) organizations.	_____	_____
27. Attach a detailed computation of the 85% qualification test for § 501(c)(12) organizations.	_____	_____
28. For public interest law firms—attach a list of cases litigated during the year and describe the benefit to the general public.	_____	_____
29. How many additional copies of the return are needed? _____		

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	<u>DONE</u>	<u>N/A</u>
30. Indicate if you have three years returns and the exemption application available for public inspection.	_____	_____
31. Additional information:	_____	_____

ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (990)
(EXPANDED VERSION)

ORGANIZATION NAME _____

ADDRESS _____

TAX YEAR ENDING _____

FEDERAL ID # _____

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)
(EXPANDED VERSION)

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 fund raising. 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. _____ _____

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	<u>YES</u>	<u>NO</u>	<u>N/A</u>
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. _____	_____	_____	_____
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) 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?	_____	_____	_____
117) 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.	_____	_____	_____

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YES NO N/A

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

119) Did any officer, director, trustee or key employee receive \$10,000 or more in compensation from a related entity?

120) 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?

121) 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?

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YES NO N/A

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

_____ _____ _____
 _____ _____ _____
 _____ _____ _____

123) 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.

_____ _____ _____

124) 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.

_____ _____ _____

125) 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)				

126) 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.

127) Provide copies of all Schedules K-1 received.

_____ _____ _____

128) Provide copies of all royalty agreements.

_____ _____ _____

129) Provide a detailed list of the expenses directly related to the UBTI activity.

_____ _____ _____

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YES NO N/A

- 130) Provide a detailed list and explanation of the allocation method of general expenses allocated to UBTI. ____ ____ ____
- 131) Have cash receipts for UBTI activities over \$10,000 been reported on Form 8300? ____ ____ ____
- 132) How many additional copies of the return are needed? _____ ____ ____ ____
- 133) Provide a list, including amounts paid by year of contribution, of persons who contributed \$5,000 or more to the organization. Label each page of the list as "Not Open For Public Inspection." ____ ____ ____
- 134) Did the organization comply with the public inspection rules? ____ ____ ____
- 135) Did the organization provide a copy of its exemption application and/or Form 990 to anyone who requested it? ____ ____ ____
- 136) 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. ____ ____ ____
- 137) 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? 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, travel and loans to all officers, directors and trustees? If yes, provide a copy of the minutes where this action was taken. ____ ____ ____

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YES NO N/A

203) 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 _____		

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

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

206) 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:

207) 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.

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YES NO N/A

208) 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? _____

- .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

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YES NO N/A

209) 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

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?

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YES NO N/A

.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. _____

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. _____

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(EXPANDED VERSION)

	<u>YES</u>	<u>NO</u>	<u>N/A</u>
<ul style="list-style-type: none"> • improvements made after acquisition. • depreciation since acquisition. 	____	____	____
403) Did the organization sponsor any special fund raising 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 <i>quid pro quo</i> donations in excess of \$75?	____	____	____
407) If membership dues and contributions have been reported in one income category provide a breakout.	____	____	____
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:	____	____	____
<ul style="list-style-type: none"> • 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 			
503) 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:	____	____	____
<ul style="list-style-type: none"> • death, sickness, hospitalization, or disability benefits • unemployment compensation benefits • other benefits (describe) 	____	____	____

ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (990)
(EXPANDED VERSION)

	<u>YES</u>	<u>NO</u>	<u>N/A</u>
504) Did the organization make payments to affiliates? If yes, provide a schedule listing the following:	_____	_____	_____
<ul style="list-style-type: none"> • name and address of each affiliate receiving payments. • amount and purpose of the payments. 			
505) For §§ 501(c)(3), (4) organizations, did the organization evaluate compensation and benefits payments to officers, directors and employees under the excess benefit rules?	_____	_____	_____
506) 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.	_____	_____	_____
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:	_____	_____	_____
<ul style="list-style-type: none"> • 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:	_____	_____	_____
<ul style="list-style-type: none"> • description. • cost or other basis. • accumulated depreciation. • investment in fixed assets held at year-end. • show the cost or other basis, accumulated depreciation, and book value for each asset. 	_____	_____	_____
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.	_____	_____	_____

ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (990)
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	<u>YES</u>	<u>NO</u>	<u>N/A</u>
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.	_____	_____	_____
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.	_____	_____	_____

COMMENTS OR EXPLANATIONS
