

# Form 990 Checklist

1. Organization exempt status (please circle) 501(c)3, 501(c)4, 501(c)5, 501(c)6, 501(c)7
2. Name of principal officer
3. Website address
4. Phone number
5. Type of organization - Corporation, Trust, Association, or Other (please specify)
6. Year of formation
7. List state where organization was formed
8. Briefly describe the organization's most significant activities
9. Number of voting members of the governing body
10. Number of independent voting members of the governing body
  - a. A member is independent if all of the following apply: (1) member is not compensated as an officer or employee of the organization or any related organization; (2) member received less than \$10,000 as an independent contractor other than reimbursement under an accountable plan; (3) neither the member nor any family member was involved in an excess benefit transaction, loan to or from the organization, or any business transactions with the organization.
11. Total number of volunteers (estimate if necessary) and a description of the services provided by the volunteers.
12. Briefly describe the organization's mission
13. Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? If yes, please describe each below
14. Did the organization cease conducting, or make significant changes in how it conducts any program services? If yes, please describe those changes

15. Describe, in sufficient detail, the exempt purpose achievements for each of the organization's three largest program services. If applicable, include specific measurements and/or statistical information; such as number of clients served, days care was provided, number of sessions of events held, etc.
16. Did the organization receive, during the year, an aggregate of \$5,000 or more from any one contributor?  
If yes, please provide a list of those donors (which include individuals, fiduciaries, partnerships, corporations, associations, trusts, foundations, and exempt organizations). That list should include:  
Name, address, and total amount donated for the year  
If the donation was other than cash, note what the non-cash donation consisted of and the fair market value and date received if property or stock.  
Indicate if the donor is a family member of an officer or key employee
17. Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If yes, see Schedule C Checklist.
18. **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities?  
If yes, see Schedule C Checklist.
19. **Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice (lobbying activities) and reporting requirement and proxy tax? If yes, see Schedule C Checklist.
20. Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If yes, see Schedule D Checklist.
21. Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If yes, see Schedule D Checklist.
22. Did the organization maintain collections of works of art, historical treasures, or other similar assets?  
If yes, see Schedule D Checklist.
23. Did the organization have an Escrow Liability at the end of the year? Did the organization serve as a custodian for an escrow account; or provide credit counseling, debt management, credit repair, or debt negotiation services? If yes to any of these, see Schedule D Checklist.

24. Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments?  
If yes, see Schedule D Checklist.
25. Does the organization report on their Balance Sheet, any of the following: If yes, see Schedule D Checklist.
- a. Land, buildings, and equipment
  - b. Investments - other securities
  - c. Investments – program related
  - d. Other Assets
  - e. Other Liabilities
26. Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP?
27. Is the organization a school?                      If yes, see Schedule E Checklist.
28. Did the organization maintain an office, employees, or agents outside of the U.S.?
29. Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? Did the organization have aggregate foreign investments valued at \$100,000 or more?                      If yes, see Schedule F Checklist.
30. Did the organization make more than \$5,000 of grants or assistance to any organization, entity, or individual located outside the United States?                      If yes, see Schedule F Checklist.
31. Did the organization pay more than \$15,000 for professional fundraising services?  
If yes, see Schedule G Checklist.
32. Did the organization report more than \$15,000 in gross fundraising revenue?  
If yes, see Schedule G Checklist.
33. Did the organization report more than \$15,000 in gross income from gaming activities?  
If yes, see Schedule G Checklist.
34. Did the organization operate one or more hospitals?  
If yes, please provide the name, address, and type of hospital for each facility operated.

35. Did the organization make more than \$5,000 in grants and assistance to governments, organizations, and individuals in the U.S.?                      If yes, see Schedule I Checklist.
- 37 Provide a list of the officers, directors, trustees, and key employees for the tax year and provide the following information for each one listed:
- Name
  - Title and average hours per week devoted to position
  - Compensation, if not paid, enter -0-
  - Deferred compensation and contributions to employee benefit plans
  - Expense account and other allowances
- 38 For any employee (s) who received more than \$100,000 of compensation from the organization, please provide the following information:
- a. Name
  - b. Title and average hours per week devoted to the position
  - c. Compensation
  - d. Deferred compensation and contributions to employee benefit plans
  - e. Expense account and other allowances
- 39 For the five highest compensated independent contractors that received more than \$100,000 from the organization during the fiscal year, provide the following information:
- a. Name and address
  - b. Type of service rendered
  - c. Amount of compensation
- 40 Did the organization pay any **former** officer, director, trustee, key employee, or highly compensated employee more than \$100,000 in reportable compensation?                      If yes, see Schedule J Checklist.
- 41 Did the organization pay any officer, director, trustee, key employee, or highly compensated employee more than \$150,000 in reportable compensation?                      If yes, see Schedule J Checklist.
- 42 Did any officer, director, trustee, key employee, or highly compensated employee receive or accrue compensation from any unrelated organization for services rendered to your organization?  
If yes, see Schedule J Checklist.
- 43 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 December 31, 2002?                      If yes, provide the additional information listed below:

- a. Issuer's Name and Federal Identification Number
- b. CUSIP#
- c. Date Issued and Issue Price
- d. Description of Purpose
- e. Was the bond defeased?
- f. Was the bond defeased on behalf of the issuer?

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

- a. Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?
- b. Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?

45 **Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? If yes, see Schedule L Checklist.

46 Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If yes, see Schedule L Checklist.

- a. Did the organization hold any receivables or payables to any current or former officer, director, trustee, key employee, highly compensated employee, or persons in a position to exercise substantial influence over the affairs of the organization? If yes, see Schedule L Checklist.
- b. 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, see Schedule L Checklist.

47 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:

- a. Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with another officer, director, trustee, or key employee)? If yes, see Schedule L Checklist.
- b. Have a family member who had direct or indirect business relationship with the organization? If yes, see Schedule L Checklist.

- c. Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization?  
If yes, see Schedule L Checklist.

- 48 Did the organization receive more than \$25,000 in non-cash contributions? If yes, see Schedule M Checklist.
- 49 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conversation contributions? If yes, see Schedule M Checklist.
- 50 Did the organization liquidate, terminate, or dissolve and cease operations?  
If yes, see Schedule N Checklist.
- 51 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets?  
If yes, see Schedule N Checklist.
- 52 Did the organization own 100% of an entity disregarded for federal tax purposes as separate from the organization? If yes, see Schedule R Checklist.
- 53 Was the organization related to any tax-exempt or taxable entity? If yes, see Schedule R Checklist.
- 54 Is any related organization a controlled entity within the meaning of section 512(b)(13) (ownership of more than 50% stock in a corporation, more than 50% profits interest in a partnership or more than 50% ownership in any other case)? If yes, see Schedule R Checklist.
- 55 **Section 501(c)(3) organizations.** Did the organization make any transfers to a related exempt non-charitable organization? If yes, see Schedule R Checklist.
- 56 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, see Schedule R Checklist.
- 57 Number reported in Box 3 of Form 1096, filed for the calendar year ending within the year covered by the 990 return; enter -0- if not applicable.
- 58 Number of Forms W-2G included in Box 3 of Form 1096, filed for the calendar year ending within the year covered by the 990 return; enter -0- if not applicable.

- 59 Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?
- 60 Total number of employees reported on Form W-3 filed for the calendar year ending within the year covered by the 990 return.
- 61 Did the organization have unrelated business gross income of \$1000 or more during the year covered by this return? If yes, provide a description of the type of income and \$ amount.
- 62 At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If yes, provide name of the foreign country. *The organization may also be required to file Form TD F 90-22.1.*
- 63 Was the organization a party to prohibited tax shelter transaction at any time during the tax year? If yes, was Form 8886-T filed?
- 64 Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? If yes, was Form 8886-T filed?
- 65 Did the organization solicit any contributions that were not tax deductible? If yes, was an express statement provided with the solicitation that such contribution or gifts were not tax deductible?
- 66 Did the organization provide goods or services in exchange for any contribution of \$75 or more? If yes, was the donor notified of the value of the goods or services provided?
- 67 Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? If yes, how many forms?
- 68 Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?
- 69 Did the organization pay premiums, directly or indirectly, on a personal benefit contract?
- 70 For all contributions of qualified intellectual property, did the organization file Form 8899 as required?

- 71 For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?
- 72 **Section 501(c)(3) and other sponsored organizations maintaining donor advised funds and Section 509(a)(3) supporting organizations.** Did the supporting organization, or a fund maintained by the sponsoring organization, have excess business holdings at any time during the year.
- 73 **Section 501(c)(3) and other sponsored organizations maintaining donor advised funds.** Did the organization make any taxable distributions under section 4966?
- 74 **Section 501(c)(3) and other sponsored organizations maintaining donor advised funds.** Did the organization make a distribution to a donor, donor advisor, or related person?
- 75 **Section 501(c)(7) organizations.** Please provide initiation fees and capital contributions included your total revenues.
- 76 **Section 501(c)(7) organizations.** Please provide gross receipts from public use of club facilities included in your total revenue.
- 77 **Section 501(c)(12) organizations.** Please provide gross income from members or shareholders.
- 78 **Section 501(c)(12) organizations.** Please provide gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).
- 79 **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? If yes, enter the total amount of tax-exempt interest received or accrued during the year?
- 80 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with other officer, director, trustee, or key employee? If yes, describe the circumstances.
- 81 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? If yes, describe the circumstances.
- 82 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? If yes, please describe those changes.

- 83 Did the organization become aware during the year of a material diversion of the organization's assets? If yes, please describe the circumstances.
- 84 What type of governing body does the organization have; members or stockholders?
- 85 Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? If yes, please describe the process.
- 86 Are any decisions of the governing body subject to approval by members, stockholders, or other persons? If yes, please describe the approval process.
- 87 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following?
- a. The governing body?
  - b. Each committee with authority to act on behalf of the governing body?
  - c. If no, please describe the circumstances or process as to why documentation did not occur.
- 88 Does the organization have local chapters, branches, or affiliates?
- a. If yes, does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? Please provide a description of this.
- 89 Will a copy of the Form 990 be provided to the organization's governing body before it is filed? Please describe the organizations process, if any, for reviewing the Form 990.
- 90 Are there any officers, directors, trustees, or key employees who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses where they can be reached.
- 91 Does the organization have a written conflict of interest policy?
- a. Are officers, directors, or trustees, and key employees required to disclose annually interest that could give rise to conflicts?
  - b. Does the organization regularly and consistently monitor and enforce compliance with the policy? If yes, describe how this is done.
- 92 Does the organization have a written whistleblower policy?

- 93 Does the organization have a written document retention and destruction policy?
- 94 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?
- The CEO, Executive Director, or top management official?
  - Other officers or key employees of the organization?
  - Describe the process below.
- 95 Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?
- If yes, has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status?
- 96 A tax-exempt organization is required to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available: Own Website, Another's Website, or Upon Request
- 97 Describe below whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 98 State the name, physical address, and telephone number of the person who possesses the books and records of the organization.
- 99 Were the organization's financial statements compiled or reviewed by an independent accountant?
100. Were the financial statements audited by an independent accountant? Did the audited financial statements include a footnote for the liability for uncertain tax positions?
101. Does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of independent accountant?
- Explain if there has been a change in this process.
102. As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? If yes, did the organization undergo the required audit or audits?