

A checklist for the new 990 requirements:

1.) a mission statement or a description of the organizations most significant activities:

2.) the number of voting members in the organization's governing body _____

3.) the number of independent voting members in the governing body (not compensated)

4.) the number of employees (not new) _____

5.) the number of volunteers (may be estimated) _____

6.) the total of the unrelated business income, if any \$ _____

7.) 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, describe (the description of program services should describe program service accomplishments through specific measurements such as clients served, days of care provided, number of sessions or events held, or publications issued-think of these descriptions as an advertisement).

8.) Did the organization cease conducting or make significant changes in how it conducts any program services? _____ If Yes, explain

9.) Only three of the largest program services are required to be listed with their expenses, grants and revenue separately stated with each of the programs having a description of the exempt purpose achievements. All the others are combined into one line and described in a separate schedule. Please attach list of three largest program services with their descriptions on a separate paper and a separate list of all others that you would like bulked into the other program service line with their descriptions that would be described separately in another schedule.

10.) The following is a Checklist to determine the Required Schedules to be completed by the organization:

1.) Not new – Is the organization a 501©3 or 4947(a)(1) other than a private foundation? _____ If yes – schedule A must be prepared.

2.) Not new - Is the 501© 3 organization that met the 331/3% support test of the regulations under §§509(a)(1)/170(b)(1)(A)(vi) (usually follows a yes to question above) and received more than \$5,000 from any one contributor or an amount that exceeds two percent of the total income received from campaigns, membership dues, excess fundraising events, related organizations, government grants and other cash and non cash contributions?_____ These organizations require schedule B which requires name, addresses and amounts of those contributions from the contributors over \$5,000 or 2% of total income from the above cited sources.

3.) Did the organization engage in direct or indirect political campaign activities?_____ If yes, Schedule C needs to be completed and requires considerable more information regarding this activity.

4.) Did the organization engage in lobbying activities? _____ If yes, Schedule C needs to be completed and additional information may be required.

5.) Is the organization is a 501© (4), 501© (5), 501©(6) and subject to the sections 6033(e) notice and reporting requirement and proxy tax? _____ If yes, Schedule C needs to be completed and additional information may be required.

6.) Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution of investment of amounts in such funds or accounts?_____ If yes, Schedule D Part 1 needs to be prepared and the following questions need to be address:

a.) Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organizations property subject to the organization's exclusive legal control?_____ (should be yes)

b.) Did the organization inform all grantees, donors and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor advisor or other impermissible private benefit?_____ (should be yes)

7.) Did the organization receive or hold a conservation easement?_____ If yes Schedule D Part II needs to be prepared and additional requirements will be discussed.

8.) Did the organization maintain collections of works of art, historical treasures or other similar assets? _____ If yes Schedule D Part III needs to be prepared and additional requirements will be discussed.

9.) Did the organization include in its balance sheet an escrow account liability, serve as a custodian for accounts, or provide credit counseling, debt management, credit repair, or debt negotiation services?_____ If yes Schedule D Part IV needs to be prepared and additional requirements will be discussed.

10.) Did the organization hold assets in term, permanent, or quasi-endowments? _____ If yes, Schedule D Part V needs to be prepared and additional requirements will be discussed.

11.) Does the organization include land, buildings or equipments, investments or other liabilities on their balance? _____ If yes, additional requirements will be discussed, if required.

12.) Did the organization receive audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? _____ If yes, Schedule D part XII and XIII are required – information will be taken from audit.

13.) Is the organization operating a school as described in section 170(b)(1)(A)(11)? _____ If yes, additional requirements will be discussed.

14.) a.) Did the organization maintain an office, employees, or agents outside of the U.S.? _____ If yes, Schedule F will be required and additional information may be requested.

b.) Did the organization have aggregate revenues or expenses of more than \$10,000 from grant making, fundraising, business, and program service activated outside the U.S.? _____ If yes, Schedule F will be required and additional information may be requested.

15.) Did the organization receive more than \$5,000 in the form of grants or assistance to any organization or entity located outside the United States? _____ If yes, Schedule F will required and additional information may be requested.

16.) Did the organization pay more than \$5,000 of aggregate grants or assistance to individuals located outside of the United States? _____ If yes, Schedule F will be required and additional information my be requested

17.) Did the organization pay more than \$15,000 to professional fundraising services? _____ If yes, Schedule G will be required and additional information may be requested

18.) Did the organization receive more than \$15,000 gross from fundraising events? _____ If yes, Schedule G will be required and additional information may be requested.

19.) Did the organization receive more than \$15,000 gross income from gaming events? _____ If yes, Schedule G will be required and additional information may be requested.

20.) Did the organization operate one or more hospitals? _____ If yes, Schedule H will be required and additional information may be requested.

21.) Did the organization pay more than \$5,000 of grants and other assistance to governments and organization in the U.S.? _____ If yes, Schedule I will be required and additional information may be requested

22.) Did the organization pay more than \$5,000 of grants and other assistance to individuals in the U.S.? _____ If yes, Schedule I will be required and additional information may be requested.

23 a.) Did the organization list any former officer director or trustee, key employee or highest compensated employee? _____ If yes, Schedule J will be required and additional information may be requested.

b.) For any officer, director, trustee, key employee or highest compensated employee did the sum paid exceed \$150,000? _____ If yes, Schedule J will be required and additional information may be requested.

c.) Did any officer, director, trustee, key employee or highest compensated employee receive or accrue compensation from any unrelated organization for services rendered to the organization? _____ If yes, Schedule J will be required and additional information may be requested.

24 a.) 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, additional questions will be required to complete Schedule K If No, go to question 25

b.) Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? _____

c.) Did the organization maintain an escrow account other than a refunding escrow at any time during the year to deacease any tax-exempt bonds? _____

d.) Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? _____

25 a.) For 501©(3) and 501©(4) organizations: Did the organization engage in an excess benefit transaction with a disqualified person from a prior year? _____ If yes, Schedule L will be required and may require additional information.

b.) Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? _____ If yes, Schedule L will be required and may require additional information.

26.) Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? _____ If yes, Schedule L will be required and may require additional information.

27.) 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, Schedule L will be required and may require additional information.

28.) 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? _____ If yes Schedule L will need to be prepared.

b.) Have a family member who had a direct or indirect business relationship with the organization? _____ If yes Schedule L will need to be prepared.

c.) Serve as an officer, director, trustee, key employee, partner or member of an entity doing business with the organization? _____ If yes, Schedule L will need to be prepared.

29.) Did the organization receive more than \$25,000 in non-cash contributions? _____ If yes, Schedule M will need to be prepared.

30.) Did the organization receive contributions of art, historical treasure, or other similar assets, or qualified conservation contributions? _____ If yes, Schedule M will need to be prepared

31.) Did the organization liquidate, terminate or dissolve and cease operations? _____ If yes, Schedule N will need to be prepared.

32.) Did the organization sell, exchange, dispose of or transfer more than 25% of its net assets? _____ If yes, Schedule N will need to be prepared.

33.) Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? _____ If yes, Schedule R will need to be prepared.

34.) Was the organization related to any tax-exempt or taxable entity? _____ If yes, Schedule R will need to be prepared.

35.) Is any related organization a controlled entity within the meaning of section 512(b)(13)? _____ If yes, Schedule R will need to be prepared.

36.) Did the 501©(3) organization make any transfers to an exempt non-charitable related organization? _____ If yes, Schedule R will need to be prepared.

37.) 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, Schedule R will need to be prepared.