

# 990 TAX ORGANIZER

## **BASIC ORGANIZATION DATA:**

Organization Legal Name \_\_\_\_\_  
Address \_\_\_\_\_  
EIN \_\_\_\_\_  
Website \_\_\_\_\_  
Contact Name \_\_\_\_\_  
Contact Phone Number \_\_\_\_\_  
Contact email \_\_\_\_\_

## **FIRST YEAR CLIENTS ONLY - PLEASE PROVIDE THE FOLLOWING INFORMATION:**

- Tax returns for the past three years
- IRS application for exempt status (Form 1023 or 1024)
- IRS notification of exempt status (Determination Letter)
- Articles of incorporation / formation, both initial and amended
- Provide a copy of the Organization's mission as articulated in the Organization's governing documents

## **GENERAL INFORMATION - PLEASE PROVIDE THE FOLLOWING INFORMATION:**

- Signed engagement letter
- Financial data or QuickBooks file (QuickBooks password \_\_\_\_\_)
- Copy of the Organization's W-3 and W-2s for any board member, director or key employee
- Provide a method of allocating expenses into function classifications: program, administration and fundraising
- Provide copies of any correspondence related to previously filed 990s

1) Describe the Organization's mission statement if different from the prior year. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2) Describe the Organization's programs if different from the prior year. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3) If, during the year any depreciated assets were sold, traded-in or discarded, please provide a description of the asset sold, the date of the sale and the amount of the proceeds from the sale. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4) If assets were purchased during the year please provide a description of the assets, date purchased and cost \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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5) Please complete the following data for the following individuals:

Current Officers, Directors and Trustees

Key employees – only if reportable compensation > \$150,000

Highest compensated employee – only if reportable compensation > \$100,000

**Former** Officers, Directors, Trustees and Key Employees who received compensation

					For most recent calendar year		
Name	Title	Address	Voting Member (Yes or No)	Hours per Week	Amount of W-2 Compensation	Amount of Employer contributions to retirement plans	Amount of Employer contributions to benefit plans (e.g. health, dental)

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- 6) Provide the estimated number of volunteers. \_\_\_\_\_
- 7) If there were donated services booked in the accounting system, please provide a description of the services and the amount recorded. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
- 8) For each fundraising event where gross receipts exceeded \$5,000, please provide the amount of direct event expenses \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**PLEASE COMPLETE THE FOLLOWING QUESTIONNAIRE**  
**SUBMIT DETAILS ON A SEPARATE PAPER FOR ANY QUESTIONS ANSWERED YES:**

### **CHECKLIST OF REQUIRED SCHEDULES**

<b>Did the Organization...</b>	<b><u>YES</u></b>	<b><u>NO</u></b>
9) ...engage in any lobbying activities?	_____	_____
10) ...engage in any political campaign activities?	_____	_____
11) ...maintain any donor advised funds?	_____	_____
12) ...hold or receive any conservation easements?	_____	_____
13) ...have permanent or quasi endowment funds?	_____	_____
14) ...own any non-publicly traded investments?	_____	_____
15) ...hold collections, works of art, historical treasures or similar assets?	_____	_____
16) ...receive more than \$10,000 in grants, fundraising or program service fees outside of the United States?	_____	_____
17) ...maintain an office or pay employees outside of the United States?	_____	_____
18) ...pay more than \$5,000 in grants or assistance to organizations or individuals located outside the United States?	_____	_____
19) ...pay more than \$15,000 for professional fundraising services?	_____	_____
20) ...raise more than \$15,000 from fundraising events?	_____	_____
21) ...raise more than \$15,000 from gaming activities?	_____	_____
22) ...make grants of more than \$5,000 to any governments or Organizations in the United States?	_____	_____
23) ...compensate any FORMER officer, director, trustee or key employee?	_____	_____
24) ...enter into a loan or grant agreement with a current or former officer, director, trustee or key employee?	_____	_____
25) ...have a direct business relationship with a current or former officer, director, trustee or key employee (other than as an officer, director, trustee or employee) or a member of their family?	_____	_____
26) ...engage in an excess benefit transaction with a disqualified person during the year?	_____	_____
27) ...receive more than \$25,000 in noncash contributions?	_____	_____
28) ...liquidate or dissolve and cease operations?	_____	_____
29) ...dispose of or transfer more than 25% of its net assets?	_____	_____

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- |  | <u><b>YES</b></u> | <u><b>NO</b></u> |
|--|-------------------|------------------|
| 30) ...have a relationship with any tax-exempt or taxable entity (other than by association or statewide or national organization) through common memberships, governing bodies, officers, etc.? | _____             | _____            |
| 31) ...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?     | _____             | _____            |
| 32) ...pay health care benefits for any of its employees?  | _____             | _____            |
| 33) ...at any time during the year, did the organization have an interest in or a signature authority over a financial account in a foreign country?   | _____             | _____            |

**QUESTIONS REGARDING OTHER IRS FILINGS AND TAX COMPLIANCE**

- |  | <u><b>YES</b></u> | <u><b>NO</b></u> |
|--|-------------------|------------------|
| 34) Indicate the number reported in Box 3 of Form 1096: _____  |                   |                  |
| 35) Indicate the number of Forms W-2G filed for the year: _____  |                   |                  |
| 36) Indicate the number of employees reported on Form W-3: _____   |                   |                  |
| 37) Did the Organization file all required payroll employment tax returns?   | _____             | _____            |
| 38) Did the Organization have gross receipts of \$1,000 or more from a trade or business not related to the Organizations exempt purpose? If so, please provide the income and expense detail related to the activity.   | _____             | _____            |
| 39) At any time during the most recent calendar year, did the Organization have an interest in or signature authority over, a financial account in foreign country?<br><br>If yes, did the Organization file the proper Foreign Bank Account Reporting? (FBAR) in the subsequent year? | _____             | _____            |
| 40) As a result of a federal award, was the Organization required to undergo an audit as set Forth in the Single Audit Act and Uniform Guidance?   | _____             | _____            |

**QUESTIONS REGARDING GOVERNANCE**

- |  | <u><b>YES</b></u> | <u><b>NO</b></u> |
|--|-------------------|------------------|
| 41) Indicate the number of voting members in the governing body: _____   |                   |                  |
| 42) Indicate the number of voting members in the governing body who are independent: _____   |                   |                  |
| 43) Were any significant changes made to the organizing or governing documents since the prior year 990 was filed?                                     | _____             | _____            |
| 44) Did the Organization contemporaneously document all meetings held or written actions undertaken during the year by...<br>A) ...the governing body? | _____             | _____            |
| B) ...each committed with authority to act on behalf of the governing body   | _____             | _____            |
| 45) Will a copy of Form 990 be provided to the Organization’s governing body before it is filed?   | _____             | _____            |
| 46) Describe the process, if any, the Organization uses to review the Form 990<br>_____<br>_____<br>_____  |                   |                  |
| 47) Does the Organization have a conflict of interest policy?  | _____             | _____            |
| 48) Are officers, directors and trustees required to disclose potential conflicts of interest?   | _____             | _____            |

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	<u>YES</u>	<u>NO</u>
49) Does the Organization regularly and consistently monitor and enforce compliance with the policy? If yes, describe how this is done. _____ _____ _____	_____	_____
50) Does the Organization have a written whistleblower policy?	_____	_____
51) Does the Organization have a written document retention and destruction policy?	_____	_____
52) Did the process for determining compensation of the Organization’s CEO, Executive Director, or top management official include a review and approval by independent persons, using comparability data, and contemporaneous substantiation of the decision?	_____	_____
53) Did the process for determining compensation of the other officers or key employees include a review and approval by independent persons, using comparability data, and contemporaneous substantiation of the decision?	_____	_____
54) Is the Organization required to file a copy of Form 990 in any State? (The Organization may be required to file a return in any state where the Organization owns or leases property, has employees, and sells good or services)	_____	_____
55) Describe how the Organization makes its Form 1023 and Form 990 available for public inspection. _____ _____ _____		
56) Does the Organization make its governing documents, conflict of interest policy and financial statements available for public inspection? If yes, describe how they are made available for public inspection. _____ _____ _____	_____	_____
57) State the name, physical address, and telephone number of the person who possesses the books and records of the Organization: _____ _____ _____		

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**QUESTIONS REGARDING CONTRIBUTIONS**

**YES      NO**

58) List all states in which the Organization is registered or licensed to solicit funds  
(The Organization may be required to register in any state where the Organization solicits funds)\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

59) Did the Organization solicit funds in any states where it is not registered or licensed to do so? \_\_\_\_\_

60) Did the Organization solicit contributions 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? \_\_\_\_\_

61) Did the Organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? \_\_\_\_\_

If yes, did the Organization notify the donor of the value of the goods or services provided? \_\_\_\_\_

62) Please provide the following data related to any contributor (individual or entity) who contributed \$5,000 or more during the tax year (Note: "Contributor Type" should be one of the following: individual, business, governmental organization, other 501(c)(3), private foundation.)

Contributor Name	Contributor Address	Amount Contributed in this Tax Year	Contributor Type*

I have read and understood the above information. The information I have provided is correct to the best of my knowledge.

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_