

990 TAX ORGANIZER

BASIC ORGANIZATION DATA

Organization legal name _____
Address _____
EIN _____
Website _____
Contact name _____
Contact phone number _____
Contact email _____
Name of person signing 990 _____
SSN of person signing 990 _____

FIRST YEAR CLIENTS ONLY - PLEASE PROVIDE THE FOLLOWING INFORMATION

- 990, 990-EZ and 990-T Tax returns for the past four 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
- 501(c)3 contribution detail for the past four years to support the public support information (Schedule A)
- Describe 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 admin name: _____ password: _____)
- Copy of the Organization’s W-3
- Copies of the Organization’s W-2s and 1099s for any Executive Director, Board Member, or Key Employee
- Provide a method of allocating expenses into functional classifications: program, administration and fundraising
- Provide copies of any correspondence with the IRS related to previously filed 990s
- Provide complete copies of all Schedules K-1 received by the Organization, if any

1) If, during the year any depreciated assets were sold, traded in or discarded, please provide a description of the assets sold, the date of the sale and the amount of the proceeds from the sale. _____

2) If assets were purchased during the year please provide a description of the assets, date purchased and cost.

3) Provide the estimated number of volunteers. _____

4) If there were donated services booked in the accounting system, please provide a description of the services and the amount recorded. _____

5) For each fundraising event where gross receipts exceeded \$5,000, please provide the amount of direct event expenses _____

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6) Please provide the following data for the following individuals:

- Current Officers, Directors and Trustees including **Executive Directors**
- 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 calendar year (For fiscal year Organizations, use calendar year ending in fiscal year)		
Name	Title	Voting Member (Yes or No)	Hours per Week	Amount of W-2 and or 1099 compensation	Amount of Employer contributions to retirement plans for Executive Director / Board Member	Amount of Employer contributions to benefit plans for Executive Director / Board Member

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STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

- 7) Describe the Organization's mission statement if different from the prior year: _____

- 8) Describe any significant new program activities not reported on prior year 990: _____

- 9) Describe any significant changes in how the Organization conducts program activities: _____

CHECKLIST OF REQUIRED SCHEDULES

DESCRIBE DETAILS ON THE LAST PAGE "SUPPLEMENTAL NOTES" FOR ANY QUESTIONS ANSWERED YES

Did the Organization...	<u>YES</u>	<u>NO</u>
10) ...engage in any lobbying activities?	_____	_____
11) ...engage in any political campaign activities?	_____	_____
12) ...maintain any donor advised funds?	_____	_____
13) ...hold or receive any conservation easements?	_____	_____
14) ...maintain collections of works of art, historical treasurer or other similar assets?	_____	_____
15) ...have permanent or quasi endowment funds?	_____	_____
16) ...own any non-publicly traded investments?	_____	_____
17) ...hold collections, works of art, historical treasurers or similar assets?	_____	_____
18) ...receive more than \$10,000 in grants, fundraising or program service fees outside of the United States?	_____	_____
19) ...maintain an office or pay employees outside of the United States?	_____	_____
20) ...pay more than \$5,000 in grants or assistance to organizations or individuals located outside the United States?	_____	_____
21) ...pay more than \$15,000 for professional fundraising services?	_____	_____
22) ...raise more than \$15,000 from fundraising events?	_____	_____
23) ...raise more than \$15,000 from gaming activities?	_____	_____
24) ...make grants of more than \$5,000 to any governments or organizations in the United States?	_____	_____
25) ...make grants or assistance of more than \$5,000 to or for individuals in the United States?	_____	_____
26) ...compensate any FORMER officer, director, trustee or key employee?	_____	_____

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- | | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| 27) ...enter into a loan or grant agreement with a current or former officer, director, trustee or key employee? | _____ | _____ |
| 28) ...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? | _____ | _____ |
| 29) ...engage in an excess benefit transaction with a disqualified person during the year? | _____ | _____ |
| 30) ...receive more than \$25,000 in noncash contributions? | _____ | _____ |
| 31) ...liquidate or dissolve and cease operations? | _____ | _____ |
| 32) ...dispose of or transfer more than 25% of its net assets? | _____ | _____ |
| 33) ...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.? | _____ | _____ |
| 34) ...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? | _____ | _____ |
| 35) ...pay health care benefits for any of its employees? | _____ | _____ |
| 36) ...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>YES</u> | <u>NO</u> |
|--|------------|-----------|
| 37) Indicate the number reported in Box 3 of Form 1096: _____ | | |
| 38) Indicate the number of Forms W-2G filed for the year: _____ | | |
| 39) Indicate the number of employees reported on Form W-3: _____ | | |
| 40) Did the Organization file all required payroll employment tax returns? | _____ | _____ |
| 41) 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. | _____ | _____ |
| 42) 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? | _____ | _____ |
| If yes, did the Organization file the proper Foreign Bank Account Reporting? (FBAR) in the subsequent year? | _____ | _____ |
| 43) 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>YES</u> | <u>NO</u> |
|---|------------|-----------|
| 44) Indicate the number of voting members in the governing body: _____ | | |
| 45) Indicate the number of voting members in the governing body who are independent: _____ | | |
| 46) Were any significant changes made to the organizing or governing documents since the prior year 990 was filed? | _____ | _____ |
| 47) Did the Organization contemporaneously document all meetings held or written actions undertaken during the year by... | | |
| A) ...the governing body? | _____ | _____ |
| B) ...each committed with authority to act on behalf of the governing body? | _____ | _____ |
| 48) Will a copy of Form 990 be provided to the Organization's governing body before it is filed? | _____ | _____ |

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	<u>YES</u>	<u>NO</u>
49) Describe the process, if any, the Organization uses to review the Form 990:		

50) Does the Organization have a conflict-of-interest policy?	_____	_____
51) Are officers, directors and trustees required to disclose potential conflicts of interest?	_____	_____
52) Does the Organization regularly and consistently monitor and enforce compliance with the policy?	_____	_____
If yes, describe how this is done: _____		

53) Does the Organization have a written whistleblower policy?	_____	_____
54) Does the Organization have a written document retention and destruction policy?	_____	_____
55) 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?	_____	_____
56) 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?	_____	_____
57) 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.)	_____	_____
58) Describe how the Organization makes its Form 1023 and Form 990 available for public inspection:		

59) 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: _____		

60) 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**

61) 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.)

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

63) 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? _____

64) 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? _____

65) 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:** _____

