

Eisner
Not-For-Profit

THE REVISED FORM 990 – PREPARING FOR A NEW WORLD



Presented by:

Julie L. Floch, CPA
Partner and Director of
Not-for-Profit Services
Eisner LLP

212.891.4109
jfloch@eisnerllp.com
www.eisnerllp.com



JULIE L. FLOCH, CPA

212-891-4109

jfloch@eisnerllp.com

Julie Floch is **Eisner's** Director of Not-For-Profit Services and is the partner responsible for coordinating the planning and administration of engagements in the firm's not-for-profit practice. She is experienced with the application of federal and state tax laws, as they relate to not-for-profit entities, as well as with the requirements of federal regulations relating to clients who receive government funding.

A graduate of the State University of New York at Binghamton, with graduate studies at Baruch College/CUNY, Julie is a current member of the American Institute of CPAs' Not-for-Profit Organizations Expert Panel and a member of the New York State Society of CPAs' committee on not-for-profit organizations (which she formerly chaired) and its committee on tax-exempt entities. In addition, she is a frequent author and participant in the AICPA's not-for-profit educational courses.

Julie recently completed her three-year appointment by the Internal Revenue Service to its Advisory Committee on Tax Exempt and Government Entities, providing input on the "redesigned" federal Form 990, which is effective for 2008. She is also on the governing board of the Council of Community Services of New York State, is an advisor to the Frances L. & Edwin L. Cummings Memorial Fund, is on the audit committee of the Sargent Shriver National Center on Poverty Law, was a founding member of the Alliance for Nonprofit Governance, and has served on (and previously chaired) the finance and audit committees of the Crohn's and Colitis Foundation of America.

Julie is an adjunct professor of auditing at Baruch College/CUNY, and she previously taught not-for-profit management at the New School and served on its Faculty Senate. In addition, she frequently addresses groups on business topics, as well as contributes to the profession's literature, co-authoring articles for *The New England Quarterly*, *The NonProfit Times*, *The CPA Journal*, *BACTalk*, and *The Journal for Nonprofit Management*, among others.

THE “OLD” FORM 990

LABOR INTENSIVE		
BURDENSOME		DISORGANIZED
INCONSISTENT		
CRITICISMS OF THE CURRENT IRS FORM 990		
ILLOGICAL	AMBIGUOUS	CONFUSING
CUMBERSOME		REPETITIVE
NOT COMPLETE		

THE “REDESIGNED” FORM 990

CONSISTENT DEFINITIONS

STREAMLINED

ORGANIZED

INFORMATIONAL

**GOAL
OF THE NEW
FORM 990**

TRANSPARENT TO OTHERS

COMPLIANCE DRIVEN

MORE DISCLOSURE

NOT OVERLY BURDENSOME

IN SUMMARY:

**“WHAT DO I
NEED TO KNOW?”**

- Governance Issues
- Programmatic Areas
- Financial Information
- Tax Compliance

GOVERNANCE ISSUES

- Year of formation
- State of domicile
- No. of voting board members
- No. of independent board members
- No. of volunteers
- Board interrelationships
- Fraud disclosure
- Documentation of meetings

- Written policies & procedures
- Review of Form 990 by the board
- Conflict-of-interests policy
- Whistle-blower's policy
- Compensation and review policies
- Reimbursement policies
- Document-retention policy
- Audit process & review
- Gift acceptance policies

PROGRAMMATIC AREAS

- Enhanced prominence of description of mission
- Programs tracked individually by expenses, grants, and revenues
- Enhances disclosures of international activities

FINANCIAL INFORMATION

- Donor-advised funds
- Conservation easements
- Tracking of additions/deletions to endowment funds (ultimately 5 years)
- Enhanced balance sheet disclosures
- Enhanced disclosures of non-cash activities (volunteers, donations)

TAX COMPLIANCE

- Employment tax filings
- Independent contractor filings
- Donor acknowledgement filings
- Tax shelters
- Compliance with state registration and filing requirements
- Support schedule (facts & circumstances tests)
- Compliance with gaming regulations
- Enhanced reporting of political and lobbying activities

THE REDESIGNED FORM 990 (2008)

STRUCTURE OF THE REVISED FORM 990

Core Form with Supporting Schedules

- **11 page core form completed by ALL organizations**
- **16 supporting schedules requesting additional information:**
 - **supplemental information regarding fundraising**
 - **supplemental financial statement information**
 - **supplemental compensation information**
 - **information regarding transactions with interested parties**
 - **disclosures regarding non-cash contributions**
 - **information regarding related organizations**
 - **expanded availability for narrative explanations**
 - **other schedules**

CAN I FILE THE 990 EZ?

YES – IF:

<u>Year</u>	<u>Gross Receipts</u>	<u>And</u>	<u>Total Assets</u>
2008	< \$1M		< \$2.5M
2009	< \$500K		< \$1.25M
2010	< \$200K		< \$500K

Form **990** **Return of Organization Exempt From Income Tax** OMB No. 1545-0047
2008
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2008 calendar year, or tax year beginning 2008, and ending 20

B Check if applicable:
 Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

C Name of organization
 Doing Business As
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
 City or town, state or country, and ZIP + 4

D Employer identification number
E Telephone number
F Name and address of principal officer:
G Gross receipts \$
H Is this a group return for affiliates? Yes No
HP Are all affiliates included? Yes No
 If "No," attach a list. (See instructions)
HK Group exemption number

I Tax-exempt status: 501(c) () (insert no.) 4947(a)(1) or 527
J Website:
K Type of organization: Corporation Trust Association Other
L Year of formation:
M State of legal domicile:

Part I Summary

1 Briefly describe the organization's mission or most significant activities:

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its assets.

3 Number of voting members of the governing body (Part VI, line 1a) **3**

4 Number of independent voting members of the governing body (Part VI, line 1b) **4**

5 Total number of employees (Part V, line 2a) **5**

6 Total number of volunteers (estimate if necessary) **6**

7a Total gross unrelated business revenue from Part VIII, line 12, column (C) **7a**

7b Net unrelated business taxable income from Form 990-T, line 34 **7b**

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)		
9 Program service revenue (Part VIII, line 2g)		
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		
16a Professional fundraising fees (Part IX, column (A), line 11e)		
16b Total fundraising expenses (Part IX, column (D), line 25)		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)		
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		
19 Revenue less expenses. Subtract line 18 from line 12		
20 Total assets (Part X, line 16)	Beginning of Year	End of Year
21 Total liabilities (Part X, line 26)		
22 Net assets or fund balances. Subtract line 21 from line 20		

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
 Signature of officer _____ Date _____
 Type or print name and title _____

Paid Preparer's Use Only
 Preparer's signature _____ Date _____ Check if self-employed Preparer's identifying number (see instructions) _____
 Firm's name (or yours if self-employed), address, and ZIP + 4 _____ EIN _____ Phone no. _____

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Est. No. 11282Y Form 990 (2008)

Summary Page

“Snapshot Information”

- Mission
- Volunteers
- UBI
- Financial Highlights (2 year)
- Professional fundraisers
- Signature

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
 If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
 If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expense \$ including grants of \$) (Revenue \$)

4b (Code:) (Expense \$ including grants of \$) (Revenue \$)

4c (Code:) (Expense \$ including grants of \$) (Revenue \$)

4d Other program services. (Describe in Schedule O.)
 (Expense \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ \$ (Must equal Part IX, Line 25, column (B).)

Program Service Accomplishments

Need to start tracking:

➤ new programs

➤ expenses

➤ grants

➤ revenues

by program

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(e)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4	
5 Section 501(c)(4), 501(c)(6), and 501(c)(29) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	
6 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," complete Schedule D, Part I	6	
7 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," complete Schedule D, Part II	7	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	
10 Did the organization hold assets in trust, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	
12 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? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	
14a Did the organization maintain an office, employees, or agents outside of the U.S.?	14a	
b 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.? If "Yes," complete Schedule F, Part I	14b	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16	
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17	
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23	
24a 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," answer questions 24b-24d and complete Schedule K. If "No," go to question 25	24a	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a 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," complete Schedule L, Part I	25a	
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," complete Schedule L, Part I	25b	
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," complete Schedule L, Part II	26	
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," complete Schedule L, Part III	27	

**Checklist of
Required Schedules
"Guide" to
supplemental
schedules attached
(thresholds for
amount and time)**

Part IV Checklist of Required Schedules (continued)

	Yes	No
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 (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV	28a	
b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b	
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," complete Schedule L, Part IV	28c	
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	

**Checklist of
Required Schedules
(continued)**

**“Guide” to
supplemental
schedules attached**

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Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable.		
	1a		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
	1b		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
	1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
	2a		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)		
	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		
	3a		
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		
	3b		
4a	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)?		
	4a		
b	If "Yes," enter the name of the foreign country: _____ See the Instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
	4b		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		
	5a		
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		
	5b		
c	If "Yes," to question 5a or 5b, did the organization file Form 8868-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
	5c		
6a	Did the organization solicit any contributions that were not tax deductible?		
	6a		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	6b		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		
	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year.		
	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
	7f		
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
	7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
	7h		
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
	8		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4967?		
	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
	9b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	

Form 990 (2008)

Statements Regarding Other IRS Filings and Tax Compliance

- Payroll tax compliance
- 1099 compliance
- UBIT compliance
- Foreign bank accounts
- Tax shelter compliance
- Forms 8282 filings

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

		Yes	No
<i>For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.</i>			
1a	Enter the number of voting members of the governing body	1a	
b	Enter the number of voting members that are independent	1b	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	
3	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?	3	
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5	
6	Does the organization have members or stockholders?	6	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	
b	Each committee with authority to act on behalf of the governing body?	8b	
9a	Does the organization have local chapters, branches, or affiliates?	9a	
b	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?	9b	
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11	

Governance, Management, and Disclosure

Governing Body and Management

- board composition
- relationships
- fraud
- documented meetings
- Form 990 provided

Governance, Management, and Disclosure

Section B. Policies

	Yes	No
12a Does the organization have a written conflict of interest policy? <i>If "No," go to line 13</i>	12a	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? <i>If "Yes," describe in Schedule O how this is done</i>	12c	
13 Does the organization have a written whistleblower policy?	13	
14 Does the organization have a written document retention and destruction policy?	14	
15 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:		
a The organization's CEO, Executive Director, or top management official?	15a	
b Other officers or key employees of the organization?	15b	
Describe the process in Schedule O. (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	
b 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 taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Policies

- conflict of interest
- whistleblower policy
- process for setting compensation

Governance, Management, and Disclosure

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ▶.....
- 18 Section 6104 requires an organization 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. Check all that apply.
 Own website Another's website Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶.....

Form **990** (2008)

- Disclosure**
- **state filings**
- **documents available to the public**

“Independent” member of the board:

- Member was **not compensated as an officer or other employee of the organization** or of a related organization
- Member did not receive total compensation or other **payments exceeding \$10,000** during the organization’s tax year from the organization or related organizations **as an independent contractor**, other than reimbursement of expenses under an accountable plan **or reasonable compensation for services provided in the capacity as a member of the governing body.**
- Neither the **member, nor any family member** of the member, was **involved in a transaction with the organization** (whether directly or indirectly through affiliation with another organization) that is required to be reported in Schedule L for the organization or a related organization.

All three tests must be met!

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List the organization's **five current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

➤ name, title

➤ compensation (W-2) (calendar year)

➤ compensation from related organizations

➤ estimated amount of other compensation

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors (continued)

1b Total					
2	Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ▶				
			Yes	No	
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3			
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i>	4			
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5			
Section B. Independent Contractors					
1	Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.				
	(A) Name and business address	(B) Description of services	(C) Compensation		
2	Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization ▶				

Form **990** (2008)

➤ Independent
contractors
(\$100,000 threshold)

The following chart explains which officers, directors, trustees, key employees, and highest compensated employees must be reported in Form 990, Part VII, Section A, and which in Schedule J as well.

MATRIX FOR LINES 3 AND 4			
Position	Current or former	List in Form 990, Part VII, Section A:	List in Schedule J, Part II:
Directors and trustees	current	All	If reportable and other compensation > \$150,000 in the aggregate from organization and related organizations (do not report institutional trustees)
	former	If reportable compensation in capacity as former director or trustee > \$10,000 in the aggregate from organization and related organizations	If listed in Form 990, Part VII, Section A (do not report institutional trustees)
Officers	current	All	If reportable and other compensation > \$150,000 in the aggregate from organization and related organizations
	former	If reportable compensation > \$10,000 in the aggregate from organization and related organizations	If listed in Form 990, Part VII, Section A
Key employees (meeting the three tests)	current	All	All
	former	If reportable compensation > \$10,000 in the aggregate from organization and related organizations	If listed in Form 990, Part VII, Section A
Other five highest compensated employees	current	If reportable compensation > \$10,000 in the aggregate from organization and related organizations	If reportable and other compensation > \$150,000 in the aggregate from organization and related organizations
	former	If reportable compensation > \$10,000 in the aggregate from organization and related organizations	If listed in Form 990, Part VII, Section A

Who is a Key Employee?

- Any person who has responsibilities, powers or influence over the organization as a whole that is similar to officers, directors or trustees
- Manages a discrete segment or activity, or has authority to control 10% or more of activities, assets, income or expenses of the organization
- Reportable compensation exceeds \$150,000, and
- Within group of top 20 highest paid employees

Form 990 (2008) Page 9

Part VIII Statement of Revenue			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f					
Program Service Revenue	2a	Business Code				
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross Rents	(f) Real (g) Personal				
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(f) Securities (g) Other				
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19	a				
b Less: direct expenses	b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e						

Form 990 (2008)

Statement of Revenue

- combines page one and page eight of the old form into one schedule
- no significant changes from old form
- ultimately will use “business codes”

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
a				
b				
c				
d				
e				
f				
g				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
a				
b				
c				
d				
e				
f				
25				
26				

Statement of Functional Expenses

➤ similar to prior Form 990

➤ “fees for services” new

➤ miscellaneous expenses must be less than 5% of total expenses

Part X Balance Sheet		(A) Beginning of year	(B) End of year
Assets	1 Cash—non-interest-bearing	1	
	2 Savings and temporary cash investments	2	
	3 Pledges and grants receivable, net	3	
	4 Accounts receivable, net	4	
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L.	5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L.	6	
	7 Notes and loans receivable, net	7	
	8 Inventories for sale or use	8	
	9 Prepaid expenses and deferred charges	9	
	10a Land, buildings, and equipment: cost basis	10a	
	b Less: accumulated depreciation. Complete Part VI of Schedule D.	10b	10c
	11 Investments—publicly traded securities	11	
	12 Investments—other securities. See Part IV, line 11.	12	
	13 Investments—program-related. See Part IV, line 11.	13	
	14 Intangible assets	14	
	15 Other assets. See Part IV, line 11.	15	
16 Total assets. Add lines 1 through 15 (must equal line 34).	16		
Liabilities	17 Accounts payable and accrued expenses	17	
	18 Grants payable	18	
	19 Deferred revenue	19	
	20 Tax-exempt bond liabilities	20	
	21 Escrow account liability. Complete Part IV of Schedule D.	21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.	22	
	23 Secured mortgages and notes payable to unrelated third parties	23	
24 Unsecured notes and loans payable	24		
25 Other liabilities. Complete Part X of Schedule D.	25		
26 Total liabilities. Add lines 17 through 25.	26		
Net Assets or Fund Balances	27 Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.	27	
	28 Unrestricted net assets	28	
	29 Temporarily restricted net assets	29	
	30 Permanently restricted net assets	30	
	31 Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.	31	
	32 Capital stock or trust principal, or current funds	32	
	33 Paid-in or capital surplus, or land, building, or equipment fund	33	
	34 Retained earnings, endowment, accumulated income, or other funds	34	

Part XI Financial Statements and Reporting		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	
b	Were the organization's financial statements audited by an independent accountant?	2b	
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	
3a	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?	3a	
b	If "Yes," did the organization undergo the required audit or audits?	3b	

Balance Sheet

➤ basically similar to prior 990

Financial Reporting

➤ accounting method

➤ disclosures about financial statements and oversight committees

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047
2008
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization _____ Employer identification number _____

Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only one organization.)

- A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). (Attach Schedule H.)
- A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- A community trust described in section 170(b)(1)(A)(vii). (Complete Part II.)
- An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see instructions)
- An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11a through 11h.

a <input type="checkbox"/> Type I	b <input type="checkbox"/> Type II	c <input type="checkbox"/> Type III—Functionally integrated	d <input type="checkbox"/> Type III—Other
-----------------------------------	------------------------------------	---	---

e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box:

g Since August 17, 2005, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	Yes	No
(ii) A family member of a person described in (i) above?	11g(i)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(ii)	
	11g(iii)	

h Provide the following information about the organization's organization support:

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-6 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?	(vii) Amount of support
			Yes	No	Yes	No		
Total								

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 11285F Schedule A (Form 990 or 990-EZ) 2008

Public Charity Status and Public Support

➤ new disclosures for supporting organizations

➤ new disclosures for facts and circumstances test

➤ 5 year test

➤ Elimination of advance ruling process (Form 8734)

➤ Use the same method of accounting as the rest of the 990!
(must restate prior years)

<p>Schedule B (Form 990, 990-EZ, or 990-PF)</p> <p><small>Department of the Treasury Internal Revenue Service</small></p>	<p>Schedule of Contributors</p> <p>▶ Attach to Form 990, 990-EZ, and 990-PF.</p>	<p><small>OMB No. 1545-0047</small></p> <p style="font-size: 24pt; font-weight: bold;">2008</p>
<p>Name of the organization</p>		<p>Employer identification number</p>
<p>Organization type (check one):</p>		
<p>Filers of:</p> <p>Form 990 or 990-EZ</p> <p>Form 990-PF</p>	<p>Section:</p> <p><input type="checkbox"/> 501(c)() (enter number) organization</p> <p><input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation</p> <p><input type="checkbox"/> 527 political organization</p> <p><input type="checkbox"/> 501(c)(3) exempt private foundation</p> <p><input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation</p> <p><input type="checkbox"/> 501(c)(3) taxable private foundation</p>	
<p>Check if your organization is covered by the General Rule or a Special Rule. (Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.)</p>		
<p>General Rule</p> <p><input type="checkbox"/> For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.</p>		
<p>Special Rules</p> <p><input type="checkbox"/> For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(v), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.</p> <p><input type="checkbox"/> For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use <i>exclusively</i> for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.</p> <p><input type="checkbox"/> For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use <i>exclusively</i> for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an <i>exclusively</i> religious, charitable, etc., purpose. Do not complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$</p>		
<p>Caution. Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).</p>		
<p><small>For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. These instructions will be issued separately. Cat. No. 30613X Schedule B (Form 990, 990-EZ, or 990-PF) (2008)</small></p>		

Schedule of Contributions

➤ no changes from prior
Form 990

➤ Contributions above
\$5k

➤ Includes government
contributions

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2008

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ To be completed by organizations described below.
▶ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5708 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5708 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization _____ Employer identification number _____

Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations. See the instructions for Schedule C for details.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
2 Political expenditures ▶ \$ _____
3 Volunteer hours ▶ _____

Part I-B To be completed by all organizations exempt under section 501(c)(3). See the instructions for Schedule C for details.

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
4a Was a correction made? Yes No
b. If "Yes," describe in Part IV.

Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3). See the instructions for Schedule C for details.

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
3 Total of direct and indirect exempt function expenditures. Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b ▶ \$ _____
4 Did the filing organization file Form 1120-POL for this year? Yes No
5 State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. Enter the amount paid and indicate if the amount was paid from the filing organization's funds or were political contributions received and promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50064S Schedule C (Form 990 or 990-EZ) 2008

Political Campaign and Lobbying Activities

➤ enhanced disclosures regarding activities in these areas

➤ volunteer hours captured (estimated)

SCHEDULE D
(Form 990)

Supplemental Financial Statements

CMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Name of the organization

Employer identification number

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 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 or donor advisor or other impermissible private benefit? Yes No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area
 Protection of natural habitat Preservation of certified historic structure
 Preservation of open space
- 2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
- | | Held at the End of the Year |
|--|-----------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 8/17/06 | 2d |
- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶
- 4 Number of states where property subject to conservation easement is located ▶
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? Yes No
- 6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶
- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ \$
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No
- 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
 (i) Revenues included in Form 990, Part VIII, line 1 ▶ \$
 (ii) Assets included in Form 990, Part X ▶ \$
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:
 a Revenues included in Form 990, Part VIII, line 1 ▶ \$
 b Assets included in Form 990, Part X ▶ \$

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 52282D Schedule D (Form 990) 2008

Supplemental Financial Statements

➤ donor advised funds

➤ conservation easements

➤ collections of art, historical treasures, other similar assets

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIV and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

- | | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | | | | | |
| b Contributions | | | | | |
| c Investment earnings or losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |
- 2 Provide the estimated percentage of the year end balance held as:
- a Board designated or quasi-endowment ▶%
 - b Permanent endowment ▶%
 - c Term endowment ▶%
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|-----------------------------|--------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
- b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a–1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶

Supplemental Financial Statements (cont'd)

➤ trust, escrow arrangements

➤ endowment funds disclosures (ultimately five years)

Schedule D (Form 990) 2008 Page 3

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Financial derivatives and other financial products . . .		
Closely-held equity interests		
Other		
.....		
.....		
.....		
.....		
.....		
Total. (Column (b) should equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
Total. (Column (b) should equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
Total. (Column (b) should equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Amount
Federal income taxes	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
Total. (Column (b) should equal Form 990, Part X, col. (B) line 25.) ▶	

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

Schedule D (Form 990) 2008

Supplemental Financial Statements (cont'd)

➤ enhanced space for disclosures of balance sheet items

Part XI		Reconciliation of Change in Net Assets from Form 990 to Financial Statements	
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4-8	9	
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	

Part XII		Reconciliation of Revenue per Audited Financial Statements With Revenue per Return	
1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	

Part XIII		Reconciliation of Expenses per Audited Financial Statements With Expenses per Return	
1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	

Part XIV **Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

.....

Supplemental Financial Statements (cont'd)

➤ reconciliation to
financial statements for
change in net assets,
revenues and expenses

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

To be completed by organizations that
answer "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 4b.
Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

Employer identification number

	YES	NO
1 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?		
2 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?		
3 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 it serves? If "Yes," please describe. If "No," please explain		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)	4d	
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	5a	
b Admissions policies?	5b	
c Employment of faculty or administrative staff?	5c	
d Scholarships or other financial assistance?	5d	
e Educational policies?	5e	
f Use of facilities?	5f	
g Athletic programs?	5g	
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)	5h	
6a Does the organization receive any financial aid or assistance from a governmental agency?	6a	
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either line 6a or line 6b, please explain using an attached statement.	6b	
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation.	7	

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50085D Schedule E (Form 990 or 990-EZ) 2008

Schools

➤ no change from prior form

Schedule F
(Form 990)

Statement of Activities Outside the United States

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, line 15, or line 16.**

Name of the organization

Employer identification number

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

- 1 **For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 **For grantmakers.** Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States.
- 3 **Activities per Region.** (Use Schedule F-1 (Form 990) if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures in region

**Activities Outside
the US**

➤ **activities**

➤ **grants**

➤ **9 regions identified**

➤ **\$10k aggregate expenses or revenues (Part I)**

➤ **\$5k to any one organization (Part II)**

➤ **\$5k to individuals (Part III)**

SCHEDULE H
(Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

▶ To be completed by organizations that answer "Yes" to Form 990, Part IV, line 20.
▶ Attach to Form 990.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization

Employer identification number

Part I **Charity Care and Certain Other Community Benefits at Cost (Optional for 2008)**

	Yes	No
1a Does the organization have a charity care policy? If "No," skip to question 6a	1a	
b If "Yes," is it a written policy?	1b	
2 If the organization has multiple hospitals, indicate which of the following best describes application of the charity care policy to the various hospitals. <input type="checkbox"/> Applied uniformly to all hospitals <input type="checkbox"/> Applied uniformly to most hospitals <input type="checkbox"/> Generally tailored to individual hospitals		
3 Answer the following based on the charity care eligibility criteria that applies to the largest number of the organization's patients. a Does the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing free care to low income individuals? If "Yes," indicate which of the following is the family income limit for eligibility for free care: <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____ %	3a	
b Does the organization use FPG to determine eligibility for providing discounted care to low income individuals? If "Yes," indicate which of the following is the family income limit for eligibility for discounted care: <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____ %	3b	
c If the organization does not use FPG to determine eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care. Include in the description whether the organization uses an asset test or other threshold, regardless of income, to determine eligibility for free or discounted care.		
4 Does the organization's policy provide free or discounted care to the "medically indigent"?	4	
5a Does the organization budget amounts for free or discounted care provided under its charity care policy?	5a	
b If "Yes," did the organization's charity care expenses exceed the budgeted amount?	5b	
c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?	5c	
6a Does the organization prepare an annual community benefit report?	6a	
b If "Yes," does the organization make it available to the public?	6b	

7 Charity Care and Certain Other Community Benefits at Cost						
Charity Care and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Charity care at cost (from Worksheets 1 and 2)						
b Unreimbursed Medicaid (from Worksheet 3, column a)						
c Unreimbursed costs—other means-tested government programs (from Worksheet 3, column b)						
d Total Charity Care and Means-Tested Government Programs						
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)						
f Health professions education (from Worksheet 5)						
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions to community groups (from Worksheet 8)						
j Total Other Benefits						
k Total (line 7d and 7j)						

For Privacy Act and Paperwork Reduction Act Notices, see the Instructions for Form 990. Cat. No. 50192T Schedule H (Form 990) 2008

Hospitals

- will be phased in
- increased focus on community benefits
- still subject to modifications
- Worksheets in instructions provide guidance

SCHEDULE I
(Form 990)

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the U.S.**

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.
▶ Attach to Form 990.

Name of the organization

Employer identification number

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

- 2 Enter total number of section 501(c)(3) and government organizations ▶
- 3 Enter total number of other organizations ▶

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50065P

Schedule I (Form 990) 2008

Grants to Organizations in the U.S.

- maintenance of records
- names, addresses, EIN
- \$5k threshold

SCHEDULE J
(Form 990)

Compensation Information

OMB No. 1545-0047

2008

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	
3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply. <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a: a Receive a severance payment or change of control payment? b Participate in, or receive payment from, a supplemental nonqualified retirement plan? c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4a 4b 4c	
Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.		
5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization? b Any related organization? If "Yes" to line 5a or 5b, describe in Part III.	5a 5b	
6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization? b Any related organization? If "Yes" to line 6a or 6b, describe in Part III.	6a 6b	
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50053T Schedule J (Form 990) 2008

Schedule J (Compensation Info)

➤ types of compensation

➤ written policies

➤ process of setting compensation

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(C)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(i)							
(ii)							
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**Schedule J
(Compensation Info)
(continued)**

- Calendar year based
- Chart in instructions listing type of compensation and where to report it

SCHEDULE K
(Form 990)

Supplemental Information on Tax-Exempt Bonds

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information on Schedule O (Form 990).

Name of the organization

Employer identification number

Part I Bond Issues (Required for 2008)

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer	
						Yes	No	Yes	No
A									
B									
C									
D									
E									

Part II Proceeds (Optional for 2008)

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Total proceeds of issue										
2 Gross proceeds in reserve funds										
3 Proceeds in refunding or defeasance escrows										
4 Other unspent proceeds										
5 Issuance costs from proceeds										
6 Working capital expenditures from proceeds										
7 Capital expenditures from proceeds										
8 Year of substantial completion										
9 Were the bonds issued as part of a current refunding issue?										
10 Were the bonds issued as part of an advance refunding issue?										
11 Has the final allocation of proceeds been made?										
12 Does the organization maintain adequate books and records to support the final allocation of proceeds?										

Part III Private Business Use (Optional for 2008)

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?										
2 Are there any lease arrangements with respect to the financed property which may result in private business use?										

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50193E

Schedule K (Form 990) 2008

Tax Exempt Bonds

➤ phase in period

➤ \$100k outstanding bonds

Excess Benefit Transactions

- Only (c) (3) and (c) (4) Organizations
- Current and former (5 years) officers, directors, trustees, key employees
- Position of authority over the organization, family members, substantial contributor, etc.

Loans

- Outstanding at end of year
- Be aware of State laws!

Grants

- Current or former officers, directors, trustees, key employees, substantial contributors, related persons

Business Transactions

- \$100k in the aggregate, \$10k single transaction or 1% of total revenue for the year
- Current or former officers, directors, trustees, key employees, family members, others

SCHEDULE M
(Form 990)

NonCash Contributions

OMB No. 1545-0047

2008

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

▶ To be completed by organizations that answered "Yes"
on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

Name of the organization

Employer identification number

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions	(c) Revenue reported on Form 990, Part VIII, line 1g	(d) Method of determining revenue
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (.....)				
26 Other ▶ (.....)				
27 Other ▶ (.....)				
28 Other ▶ (.....)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1–26 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?		
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		
b If "Yes," describe in Part II.		
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.		

Non-Cash Contributions

- types of property contributed
- Forms 8283 received
- gift acceptance policy
- use of third-parties
- \$25k threshold to file

SCHEDULE N
(Form 990 or 990-EZ)

Liquidation, Termination, Dissolution, or Significant Disposition of Assets

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

To be completed by organizations that answer "Yes" to Form 990, Part IV, lines 31 or 32; or Form 990-EZ, line 36.

▶ Attach certified copies of any articles of dissolution, resolutions, or plans.

▶ Attach to Form 990 or 990-EZ.

Name of the organization

Employer identification number

Part I Liquidation, Termination, or Dissolution. Complete this part if the organization answered "Yes" to Form 990, Part IV, line 31, or Form 990-EZ, line 36. Use Schedule N-1 if additional space is needed.

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity

- 2 Did or will any officer, director, trustee, or key employee of the organization:
- a Become a director or trustee of a successor or transferee organization?
 - b Become an employee of, or independent contractor for, a successor or transferee organization?
 - c Become a direct or indirect owner of a successor or transferee organization?
 - d Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution?
 - e If the organization answered "Yes" to any of the questions in this line, provide the name of the person involved and explain in Part III.▶

	Yes	No
2a		
2b		
2c		
2d		

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50087Z

Schedule N (Form 990 or 990-EZ) 2008

Liquidation, Termination, Dissolution or Significant Disposition of Assets

➤ more than 25% of assets

SCHEDULE R
(Form 990)

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2008

Open to Public Inspection

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.

▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50135Y

Schedule R (Form 990) 2008

Related Organizations

➤ identification of the organizations

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Disproportionate allocations?		(I) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(J) General or managing partner?	
							Yes	No		Yes	No

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership

Related Organizations (continued)

➤ types of transactions conducted

Part V Transactions With Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III, or IV.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to other organization(s)	1b	
c Gift, grant, or capital contribution from other organization(s)	1c	
d Loans or loan guarantees to or for other organization(s)	1d	
e Loans or loan guarantees by other organization(s)	1e	
f Sale of assets to other organization(s)	1f	
g Purchase of assets from other organization(s)	1g	
h Exchange of assets	1h	
i Lease of facilities, equipment, or other assets to other organization(s)	1i	
j Lease of facilities, equipment, or other assets from other organization(s)	1j	
k Performance of services or membership or fundraising solicitations for other organization(s)	1k	
l Performance of services or membership or fundraising solicitations by other organization(s)	1l	
m Sharing of facilities, equipment, mailing lists, or other assets	1m	
n Sharing of paid employees	1n	
o Reimbursement paid to other organization for expenses	1o	
p Reimbursement paid by other organization for expenses	1p	
q Other transfer of cash or property to other organization(s)	1q	
r Other transfer of cash or property from other organization(s)	1r	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		

Related Organizations (continued)

➤ types of transactions conducted

Related Organization

Parent, subsidiary, sibling, supported/supporting organization

Control

Parent/Sub: Majority of board

Sibling: Same persons on boards

Stock: 50% of stock, GP, managing partner

In Summary

CONSISTENT DEFINITIONS

STREAMLINED

ORGANIZED

INFORMATIONAL

**GOAL
OF THE NEW
FORM 990**

TRANSPARENT TO OTHERS

COMPLIANCE DRIVEN

MORE DISCLOSURE

NOT OVERLY BURDENSOME

?

NOTES

NOTES
