

CORE FORM	
<p>Parts I & II <i>Summary and Signature Block</i></p>	<p>One-page snapshot of key information regarding activities, independence of governing body, number of employees and volunteers, unrelated business income, revenues, expenses, and net assets.</p> <ul style="list-style-type: none"> ➤ Includes 2-year comparison of summary financial data.
<p>Part III <i>Statement of Program Service Accomplishments</i></p>	<p>Narrative descriptions of mission, program changes, and exempt purpose achievements. 501(c)(3) and 501(c)(4) organizations also must report the expenses and revenues of their three largest program services.</p> <ul style="list-style-type: none"> ➤ Provides context for information in remainder of form.
<p>Part IV <i>Checklist of Required Schedules</i></p>	<p>Trigger questions for schedules.</p> <ul style="list-style-type: none"> ➤ Provides quick view of whether the organization is conducting activities that raise compliance concerns.
<p>Part V <i>Statements Regarding Other IRS Filings and Tax Compliance</i></p>	<p>Questions flagging other potential compliance and filing obligations outside of the Form 990.</p> <ul style="list-style-type: none"> ➤ Alerts organization to obligations and collects important compliance information in one place.
<p>Part VI <i>Governance, Management, and Disclosures</i></p>	<p>Disclosures regarding governance practices, organizational policies, and public disclosure of key documents.</p> <ul style="list-style-type: none"> ➤ Reveals likelihood that an organization is operating in compliance with federal law.
<p>Part VII <i>Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors</i></p>	<p>Disclosures regarding compensation of current and former officers, directors, trustees, key employees, and highest compensated employees, as well as highest compensated independent contractors.</p> <ul style="list-style-type: none"> ➤ Provides compensation information necessary for tax compliance and transparency purposes, particularly with respect to private inurement, excess benefit, and private benefit.
<p>Part VIII <i>Statement of Revenue</i></p>	<p>Combines current statement of revenues with analysis of income producing activities and eliminates certain unstructured attachments required on current form.</p>
<p>Part IX <i>Statement of Functional Expenses</i></p>	<p>No material changes from current form.</p>
<p>Part X <i>Balance Sheet</i></p>	<p>Some changes to existing balance sheet, including elimination of certain unstructured attachments.</p>
<p>Part XI <i>Financial Statements and Reporting</i></p>	<p>Disclosures regarding compilation, review, or audit of financial statements by independent accountant, as well as audit committee and audits required pursuant to a federal award.</p>

SCHEDULES	
Schedule A – Public Charity Status and Public Support	
Must complete if organization: Is a 501(c)(3) public charity or a 4947(a)(1) nonexempt charitable trust	Requires: -- Reason for public charity status and information supporting such status (e.g., public support computation)
Schedule B – Schedule of Contributors	
Must complete if organization: Received contributions exceeding certain amounts (generally \$5,000) from a single contributor	Requires: -- Name, address, and aggregate contributions of each such contributor
Schedule C – Political Campaign and Lobbying Activities	
Must complete if organization: Engaged in political campaign and/or lobbying activities	Requires: -- Description of activities and expenditures
Schedule D – Supplemental Financial Statements	
Must complete if organization: - Maintained donor advised funds - Received or held a conservation easement - Maintained art collections, historical treasures, or similar assets - Provided credit counseling or debt management services or served as custodian for certain assets - Held assets in term, permanent, or quasi-endowments - Reported in balance sheet amounts for land/bldg/equipment, non-publicly traded securities, program-related investments, or “other” assets and/or liabilities - Received an audited financial statement	Requires: -- Supplemental financial information regarding certain balance sheet items (replacing unstructured attachments in current form) -- New and currently required information regarding donor advised funds, conservation easements, escrow accounts, endowment funds, certain art and museum collections, and financial statement reconciliations.
Schedule E – Schools	
Must complete if organization: Operates a school	Requires: -- Information regarding non-discriminatory practices and policies.
Schedule F – Activities Outside the United States	
Must complete if organization: - Received revenues or incurred expenses of more than \$10,000 from activities outside the U.S. (including grantmaking, fundraising, business, and program service activities) - Provided grants/assistance of more than \$5,000 to any organization located outside the U.S. - Provided more than \$5,000 in aggregate grants/assistance to individuals located outside the U.S.	Requires: -- Disclosures regarding the process for making non-U.S. grants and a description of the process for monitoring the use of such grant funds. -- Disclosures of activities and expenditures by region. -- Detail regarding grants made outside the U.S.

Schedule G – Supplemental Information Regarding Fundraising and Gaming Activities	
<p>Must complete if organization:</p> <ul style="list-style-type: none"> - Reported more than \$15,000 of professional fundraising expenses - Reported more than \$15,000 of income from fundraising events or gaming activities 	<p>Requires:</p> <ul style="list-style-type: none"> -- Detail regarding arrangements with professional fundraisers and gaming managers. -- Disclosures regarding state registrations to solicit funds and state licensure to operate gaming activities. -- Revenues and expenses from fundraising events and gaming activities.
Schedule H – Hospitals	
<p>Must complete if organization:</p> <p>Operated one or more facilities licensed or certified as a hospital under state law, either directly or through a disregarded entity or joint venture taxed as a partnership</p>	<p>Requires disclosures regarding:</p> <ul style="list-style-type: none"> -- Charity care policy and valuation of community benefits. -- Community building activities. -- Bad debt, Medicare & collection practices. -- Management companies and joint ventures in which the hospital and its directors, officers, key employees, or staff physicians own interests. -- Facilities at which the organization provides care. -- Community needs assessments, patient education regarding eligibility for assistance, and roles of affiliates in promoting health of community.
Schedule I – Grants and Other Assistance to Organizations, Governments, and Individuals in the U.S.	
<p>Must complete if organization:</p> <p>Made more than \$5,000 of grants to organizations or individuals in the U.S.</p>	<p>Requires:</p> <ul style="list-style-type: none"> -- Disclosures regarding the process for making grants and a description of the process for monitoring the use of grant funds. -- Details of each grant to an organization over \$5,000. -- Details of each type of grant to individuals.
Schedule J – Compensation Information	
<p>Must complete if:</p> <p>Organization and/or any related organization:</p> <ul style="list-style-type: none"> - Paid more than \$150,000 in reportable or other compensation to any officer, director, trustee, or key employee, or any of its five highest compensated employees - Paid more than \$100,000 of reportable compensation to a former officer, key employee, or highest compensated employee - Paid more than \$10,000 of reportable compensation to a former director or trustee. <p>Certain directors, officers, trustees, or employees received or accrued compensation from an unrelated organization for services provided to the reporting organization.</p>	<p>Requires:</p> <ul style="list-style-type: none"> -- Disclosures regarding compensation practices, including types of compensation provided, expense reimbursement policies, and methods for determining compensation. -- Detailed compensation information for certain individuals and comparison of total compensation reported in previous year.

Schedule K – Supplemental Information on Tax Exempt Bonds	
<p>Must complete if organization:</p> <ul style="list-style-type: none"> - Had a tax-exempt bond issue greater than \$100,000 that was issued after December 31, 2002 - Invested proceeds of tax-exempt bonds beyond a temporary period exception - Maintained an escrow account (other than a refunding escrow) to defease any tax-exempt bonds - Acted as an “on behalf of” issuer 	<p>Requires:</p> <ul style="list-style-type: none"> -- Basic information regarding each outstanding bond issue. -- Disclosures regarding investment of and expenditures from bond proceeds. -- Disclosures regarding private use of bond-financed facilities. -- Information regarding arbitrage reporting.
Schedule L – Transactions with Interested Persons	
<p>Must complete if:</p> <p>Organization:</p> <ul style="list-style-type: none"> - engaged in an excess benefit transaction or became aware that it engaged in an excess benefit transaction in a prior year - engaged in a loan transaction with a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person, which was outstanding at end of year - provided grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or related person <p>Any current or former officer, director, trustee, or key employee: (1) had a direct or indirect business relationship with the organization, or (2) served in any of such capacities for an entity doing business with the organization.</p>	<p>Requires disclosures regarding:</p> <ul style="list-style-type: none"> -- Excess benefit transactions (including identification of parties, description of transaction, status of correction, and tax imposed). -- Loans to and from certain interested persons. -- Grants or assistance benefiting certain interested persons. -- Direct or indirect business transactions with certain interested persons exceeding \$10,000.
Schedule M – Non-Cash Contributions	
<p>Must complete if organization received:</p> <ul style="list-style-type: none"> - More than \$25,000 in non-cash contributions - Contributions of art, historical treasures, similar assets or qualified conservation contributions 	<p>Requires disclosures regarding:</p> <ul style="list-style-type: none"> -- Types of non-cash contributions received and method for determining value. -- Property that must be held for 3 years. -- Use of third parties or related organizations to solicit, process, or sell non-cash contributions.
Schedule N – Liquidation, Termination, Dissolution, or Significant Disposition of Assets	
<p>Must complete if organization:</p> <ul style="list-style-type: none"> - Liquidated, terminated, dissolved, or ceased operations - Made a significant disposition of assets (more than 25% of its net assets) 	<p>Requires:</p> <ul style="list-style-type: none"> -- Details regarding distributions of assets or transaction expenses paid, including valuation of assets, identity of recipients, and state attorney general notice. -- Disclosure of relationships of officers, directors, trustees, or key employees to successor or transferee organization.

Schedule O – Supplemental Information	
<p>Must complete if: Organization needs additional space to provide explanations and narratives required elsewhere on the Form 990 or wants to provide supplemental information.</p>	<p>Includes: -- Blank form for explanations and narrative responses.</p>
Schedule R – Related Organizations and Unrelated Partnerships	
<p>Must complete if organization:</p> <ul style="list-style-type: none"> - Owned 100% of a disregarded entity - Was related to another tax-exempt or taxable entity as a parent/subsidiary, brother/sister entity, or supporting/ supported organization - Conducted more than 5% of its exempt activities through an unrelated organization that is taxed as a partnership - Made a transfer to an exempt non-charitable related organization (501(c)(3) filers only) 	<p>Requires:</p> <ul style="list-style-type: none"> -- Identification of disregarded entities and related organizations, their activities, and the filing organization's share of income and assets -- Disclosures regarding transactions with related organizations. -- Disclosures regarding involvement with certain unrelated partnerships.

Copies of the new Form 990, including schedules, draft instructions, background information, and answers to frequently asked questions regarding the Form can be found on the IRS website at <http://www.irs.ustreas.gov/charities/index.html>.

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