

The New Form 990

A BOARD OF DIRECTORS' GUIDE



A **ARKIN & COMPANY**
CHARTERED

CERTIFIED PUBLIC ACCOUNTANTS

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Acknowledgements...

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by Arkin & Company, Chartered –
Certified Public Accountants



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How to Use This Guide

This guide is intended to serve as a resource for board members of tax-exempt organizations and a tool for assisting organizations in gathering the necessary information to file complete and accurate tax forms.

The Form 990 has been completely redesigned for 2008 and consists of an 11 part core form that all organizations must complete. Additionally, there are 16 supplemental schedules that will be completed as necessary. Part IV of the core form provides a list of questions and answers serve as a checklist to identify which schedules your organization is required to be complete.

The forms included in this guide are the draft forms issued by the Internal Revenue Service as of March 28, 2008. They are subject to change so these forms are not intended to be used for filing purposes.

There are certain steps each organization should take prior to the end of its fiscal year in order to compile the necessary information. Review the new forms with your internal accounting staff and tax preparer to identify what information is required. Additionally, identify someone who will be responsible for collecting the required data.

Determine if the necessary information requires changes to your reporting systems and/or operations and implement the changes as soon as possible.

For additional information we recommend the Internal Revenue Service website www.stayexempt.org as an excellent resource.

Icon Key

We've developed several visual identifiers to help you quickly find the information you're looking for. We use several differently-colored icons on the Form 990; look for these symbols:



FORM CHANGE

When a change has been made to the old Form 990, you'll see the lightbulb icon to indicate where on the form the change has occurred. A brief description of the change will be provided. Many times, you'll see a number next to the lightbulb symbol; you'll find the corresponding explanation on the page opposite the form.



MAJOR CHANGE

Sometimes a change to Form 990 is more overall than a specific line change. If that's the case, look for this symbol and our explanation of how to handle that change.



DEFINITION: *Word to be defined*

Many times, familiar words don't have a familiar or obvious meaning in the context of a tax form. We'll sight some examples of this, and give you an easy-to-understand explanation to help you complete your tax information accurately.

A Comparison of the 2007 Form 990 to the Redesigned Form 990

| 2007 FORM 990 | | 2008 FORM 990 | |
|---|--------------------|------------------------------------|--|
| OLD FORM NAME | ON OLD FORM | HOW ITS CHANGED | TOPIC |
| 990 Core Form | 9 pages total | 11 pages total | — |
| Schedule A | 7 pages total | 4 pages total | for 501(c)(3)s |
| Schedule B | 4 pages total | 10 pages total | Contributors |
| Schedule C | <i>New in 2008</i> | 4 pages total | Lobbying & Political Activity |
| Schedule D | <i>New in 2008</i> | 5 pages total | Supplemental Financial Information |
| Schedule E | <i>New in 2008</i> | 1 page total | Schools |
| Schedule F | <i>New in 2008</i> | 3 pages total | Activities Outside the U.S. |
| Schedule G | <i>New in 2008</i> | 3 pages total | Fundraising Activities |
| Schedule H | <i>New in 2008</i> | 4 pages total | Hospitals |
| Schedule I | <i>New in 2008</i> | 2 pages total | Grants |
| Schedule J | <i>New in 2008</i> | 3 pages total | Compensation Information |
| Schedule K | <i>New in 2008</i> | 2 pages total | Tax-exempt Bonds |
| Schedule L | <i>New in 2008</i> | 1 page total | Loans |
| Schedule M | <i>New in 2008</i> | 2 pages total | Noncash Contributions |
| Schedule N | <i>New in 2008</i> | 3 pages total | Liquidation, Termination, Dissolution or Significant Disposition of Assets |
| Schedule O | <i>New in 2008</i> | — | — |
| Schedule R | <i>New in 2008</i> | 4 pages total | Related Organizations |
| Revenues | Page 1 | Page 9 | — |
| Expenses | Page 2 | Page 10 | — |
| Program Service Accomplishment | Page 3 | Page 2 | — |
| Balance Sheet | Page 4 | Page 11 | — |
| Reconciliation of Revenues and Expenses to Audited Financial Statements | Page 5 | Schedule D, Parts XII & XIII | — |
| Officers, Directors, Trustees, and Key employees | Pages 5 & 6 | Pages 7 & 8 | — |
| Other Information | Pages 6, 7 & 8 | N/A – combined into other sections | — |
| Analysis of Income Producing Activities | Page 8 | N/A – merged into Revenues | — |
| Relationship of Activities to Accomplishment of Exempt Purposes | Page 8 | N/A – deleted | — |
| Taxable Subsidiaries and Disregarded Entities | Page 8 | N/A moved to Schedule R | — |
| Personal Benefit Contracts | Page 8 | Page 5, line 7e & 7f | — |
| Controlled Entities | Page 9 | N/A – moved to Schedule R | — |
| Signature | Page 9 | Page 1 | — |
| Summary | <i>New in 2008</i> | Page 1 | — |
| Governance, Management & Financial Reporting | <i>New in 2008</i> | Page 6 | — |
| Checklist of Required Schedules | <i>New in 2008</i> | Pages 3 & 4 | — |
| Other IRS Filings and Tax Compliance | <i>New in 2008</i> | Page 5 | — |

Executive Summary

The new Form 990 for 2008 filing includes:

- Summary page that provides a snapshot of financial, compensation, governance and operating information with a two-year comparison of the key financials.
- The Statement of Program Service Accomplishments is moved immediately after the summary page. Mission and significant activities of the organization are reported here.
- Newly added governance and financial statement reporting and preparation disclosure to enhance transparency of organization's governance and the way the organization holds itself accountable to the general public.
- A total of sixteen different schedules replace attachments on the current Form 990 enhancing completeness of reporting and tax compliance.
- Newly created Checklist of Required Schedules provides a quick view of activities the filing organization is engaged in, which determines the supporting schedules the filing organization is required to complete.
- New reporting requirement of direct revenue, elimination of Analysis of Income Producing Activities and Relationship of Activities to the Accomplishment of Exempt Purposes on the current form.
- Reporting of certain information on donor advised funds on newly created Schedule D to provide supplemental financial statements information such as donor advised funds, escrow accounts, and financial reconciliations.
- New address reporting requirements of Officers, Directors, Trustees.
- Revised definition of key employee for purposes of reporting executive compensation, transactions with interested persons, and other items.
- Revised standards for determining independence of voting members of the governing body. Elimination of questions on non-voting members. Governance body composition applies exclusively to voting members only.
- Reasonable efforts to obtain information for questions on the new forms must be made.
- Graduated filing phase-in of gross receipts and assets thresholds.
- Public support testing review period increased from four years to five years; modification in the method of accounting for the public support test.
- Schedule A is transformed to focus exclusively on the public charity status.
- An increase in reporting threshold of aggregate expense or revenues from foreign activities reported on newly created Schedule F; which includes reporting of specific information on fundraising, grant making, trade or business, or exempt activities conducted by an organization outside the United States. This also includes organizations that have accounts, offices, employees or other agents outside the United States.
- Newly created Schedule O provides opportunity to supplement responses with narrative explanations throughout the entire Form 990.
- Reporting of compensation on a calendar year basis to enhance comparability among types of organizations.
- Reporting of certain individual's compensation on new Schedule J over specified thresholds. Increase in threshold for five highest compensated employees. New compensation requirement eliminates duplicate reporting of deferred compensation. (Change in reporting of compensation for certain individuals)
- Disclosure of process to determine compensation of certain individuals of organization.
- Reporting of certain financial arrangements between the organization and disqualified persons or similar interested persons.
- Reporting of non-cash contributions in quantity and the reported financial statement amount of property received. To report in conjunction with amounts in Schedule B.

The New Form 990 — Redesigned

The IRS has added a number of new reporting requirements and governance related disclosures in the redesigned Form 990. The IRS will be assessing the risk of noncompliance based on questions answered where a “no” response to questions may be deemed as an inappropriate answer. In preparation for the upcoming changes, the following questions and answers will help determine what you should do to prepare.

Q: When is the new Form 990 effective?

a: The new Form 990 is effective for 2008 tax filings, i.e., for years ending December 31, 2008 and later. There is a transition period of three years for the new returns to be phased in.

Q: What is the new threshold filing requirement for each year of the transition period?

a: Currently, Form 990 must be filed if the organization has gross receipts greater or equal than \$100,000 or if its total assets at the end of the year exceeded \$250,000.

For the 2008 tax year (returns filed in 2009 or 2010), Form 990 must be filed by an organization if it has either gross receipts greater than or equal to \$1,000,000 or total assets greater than or equal to \$2,500,000 at the end of the tax year.

For 2009 tax year (returns filed in the beginning of 2010 or 2011), reporting threshold for Form 990 is significantly decreased. An organization must file Form 990 if it has either gross receipts greater than or equal to \$500,000 or total assets greater than or equal to \$1,250,000 at the end of the tax year.

For the 2010 tax year and all subsequent year (returns filed in 2011 or later), Form 990 must be filed by an organization if it has either gross receipts greater than or equal to \$200,000 or total assets greater than or equal to \$500,000 at the end of the tax year.

Q: What types of governance related disclosure is the IRS asking of us? (This applies to all organizations).

a: The New Form requires each filing organization to provide certain information regarding its governing body, certain disclosure of its governance policies and practices, and the means by which the filing organization makes itself accountable to the public. Details are to be reported on Schedule O. *The following details some of questions on the redesigned Form 990:*

i) Reporting requirements on governing body and management:

- *The number of voting members of the governing body*
- *The number of independent voting members of the governing body*
- *The total number of volunteers*
- *If the organization documented the meetings held or written actions undertaken by the governing body, and committees with authority to act on behalf of the governing body (minutes of meetings)*

ii) Reporting requirements on policies of the organization:

- *If the reporting organization maintains a written conflict of interest policy, does it annually require disclosure of conflicts of interest and maintain a description of how the organization monitors and enforces compliance with its policy?*
- *Does the reporting organization have a written whistleblower policy?*
- *Does the reporting organization have a written document regarding document retention and destruction policy?*
- *What is the process for determining compensation for each top management officials, officers, and key employees of the organization?*

iii) Other disclosures relating to the organization:

- *Public availability of Forms 1023 (Recognition of Exempt Status under Internal Revenue Code) and Form 990 and Form 990-T (specific to some entities) available for public inspection*
- *The method in which the reporting entity makes available to the public its governing documents, conflict of interest policy and financial statements. Whether it be via their own website, someone else's website (Guidestar), or upon request.*

Q: What are the new address reporting requirements for Officers, Directors, and Trustees?

- a:** Address reporting no longer allows the address of the organization if officers, directors, trustees, or key employees that cannot be reached at the organization's mailing address. City and state of each board members is now required. In order to meet the new reporting requirement, the first step would be to inform the board members of this new change, and to allow sufficient time for response.

Q: How are these questions asked on the New 990?

- a:** Some of the questions require a yes/no answer. Others however, require supplemental explanation. There are some questions that require both.

For example, a governance related question asks if a copy of the Form 990 was provided to the organization's governing body before it was filed, and asks for a description of the process that was undertaken for the governing body to review the Form 990.

Q: How should we start preparing for these new governance reporting requirements?

- a:** By reading through this booklet, you will have gained an understanding of the changes that affect your organization. This is intended to be a starting point for a planning process to meet the new requirements of the Form 990. ***The following is a list of items that you should incorporate into the routines of your organization:***

- *Reporting of the number of voting members of governing body at the end of the organization's tax year. You shall include all members of the governing body with a power to vote on all matters. If each individual governing body do not all have equal voting rights, document this difference as recordkeeping.*
- *Reporting of the number of independent voting members of the governing body at the end of the organization's tax year. Definition of independence is set forth by the IRS, to which lists out four circumstances that each voting member must meet to satisfy the definition of independence.*
- *Maintain a log to track the number (or an estimate) of volunteers of the organization. This includes both full-time and part-time volunteers, who provided services to the organization during the tax year. When an estimate is used, the methodology should be maintained. A record of the type of services or benefits provided by the organization's volunteers should be kept.*
- *Document every meeting held (including executive meetings) and written action taken during the reporting tax year. The documentation must be done within 60 days of the date of the meeting or written action, or the next meeting of the governing body or committee; whichever occurs later.*
- *If the reporting organization has a conflict of interest policy in place, officers, directors, trustees, and key employees shall disclose or update annually their interest that may induce conflicts of interest. Interests such as business or investment holdings,*

The New Form 990 — Redesigned CONTINUED

affiliations with businesses and other organizations, related family members are key areas of particular interest to the IRS. The process in which the organization monitors and enforces its conflict of interest policy should be documented as recordkeeping.

- *Organization's Form 990 should be reviewed by each member of the organization's governing body, prior to its filing with the IRS. The reporting entity should maintain a process, by which the officers, directors, trustees, board committee members, or management reviews the Form 990. Recordkeeping of specifics detailing when the review of Form 990 was conducted, by which member of the management, and the extent of the review is required.*
- *Process for determining compensation for top management officials, officers, and other key employees of the organization should include review and approval by a governing body or compensation committee. The decision on compensation arrangement should be reached by considering compensation of similarly qualified persons of comparable positions in organizations with similar functions. Records of the consideration of compensation arrangement should be kept.*
- *The reporting organization must make its Form 1023 or 1024 (Application for Exempt Status), Form 990 and Form 990-T (specific to organizations) available for public inspection for a period of three years from the date it is required to be filed, or if later, is actually filed. Names and addresses of contributors (detailed in Form 990 Schedule B and in Form 1023/1024) are not subject to public inspection.*
- *The method in which the reporting organization makes its governing documents, conflict of interest policy, and financial statements (audited and non audited) available to the general public must be documented.*
- *Reporting organizations are encouraged to maintain a written document retention and destruction policy, and a written whistleblower policy.*

Q: What disclosure is the IRS asking of us regarding financial statement reporting and preparation?

a: This is a newly created section and contains brief yes/no questions. The filing organization is asked whether its financial statements have been audited, or reviewed, or compiled by an independent accountant. The financial statement reporting section also asks if the organization has a committee that assumes responsibility and oversees the engagement of the financial statements, including the selection of the independent accountant.

Q: What are the new reporting requirements relating to direct revenue and what set of books and records should I maintain to meet this change?

a: The reporting of revenue should include the three largest income producing activities listed in the statement of program service accomplishments. This excludes any grants and/or contribution amounts. The organization should segregate appropriate revenue and expenses relating to each category of its revenue.

It is likely that the filing organization will not anticipate its three largest income producing activities until the year end, at which time information relevant to the reporting of revenue should be accumulated for the tax preparation. In addition, narrative descriptions for each reported program service should be prepared along with the revenue and expense amounts.

Q: Are there other reporting changes in the Statement of Revenue? And what does this mean for the bookkeeping method my organization currently utilizes?

a: There are no other material changes in this section of the Form 990. Since attachments have been eliminated and replaced with the various schedules,

the reporting of sale of assets, securities and assets other than securities previously reported in attachments are no longer needed. This change should not affect the bookkeeping practices of your organization.

Q: What supplemental financial statement information reported on Schedule D is the IRS asking of us?

- a:**
- i) Reporting requirements of donor advised funds
 - ii) Reporting of asset type rather than on asset-by-asset basis. Asset types are divided into land, building and equipment, as one sub category; other securities, program related investment, and other assets.
 - iii) Reconciliation of change in net assets is no longer reported with revenue and expenses.

Q: If my organization conducted activities outside the United States, what are the new reporting requirements and what new recordkeeping practice should we implement?

- a:** The redesigned Form 990 requires substantial additional reporting on a regional basis of activities outside the United States, grants and other assistance to organizations outside the United States, and grants and other assistance to individuals outside the United States. Each region for which the organization engaged grant making, fundraising, business, or program service activities that is in excess of \$10,000 aggregate revenues or expenses must be individually identified. Maintain detail records of information such as number of offices, number of employees for each region reported, the type of activities conducted and the specifics of the program service, as well as the total amount of expenditures for each activity per region.

For grants and other assistance to organizations outside the United States where amounts are in excess of \$5,000, each recipient entity is individu-

ally reported by region. Recordkeeping of details including purpose of the grant, total dollar of cash grant, method of cash disbursement, value and description of noncash property, and method used in determining market value for the noncash property should be maintained.

For grants and other assistance to individuals outside the United States where amounts are in excess of \$5,000, each individual recipient is reported by region. Recordkeeping of details including type of grant, the number of recipients of the grant, total cash amount of the grant, method of cash disbursements, value and description of noncash property, and method used in determining market value for the noncash property should be maintained.

The reporting organization should incorporate a new recordkeeping and documentation policy of all activities engaged in outside the United States. Requirements of new recordkeeping practices should be communicated to offices, employees, and other agents outside of the United States. Responsibilities of recordkeeping should be delegated to designated persons for each activity per region. The policy should include the method in which the organization will monitor and enforce these new recordkeeping practices. This would ensure that measures are employed to maintain adequate records for purposes of reporting in the Form 990.

Q: If my organization maintains donor advised funds, what steps should I take to ensure that I will have the necessary records to meet the reporting requirements?

- a:** Donor advised funds are funds in which the donor has no rights over the payout of the fund, and retains only advisory privileges in the distribution of amount held in the donor advised funds. Organizations that maintain a fund or account by a third party that collects charitable contributions then distributes them as directed by the donors must report this information in Part I.

The New Form 990 — Redesigned CONTINUED

Reporting organization must keep the total number of donor advised funds held by the organization as a sponsoring organization separate from the total number of other funds or accounts held by the organization in which the donors have the right to provide advice on the distribution.

Maintain detail record of the number of donor advised funds, the aggregate amount of contributions to all donor advised funds, the aggregate amount of grants, and the aggregate value of all other funds.

Q: If my organization provided additional benefits to Officers, Directors, Trustees, Key Employees, and highly compensated employees, specifically, what types of benefits should we consider?

a: New reporting requires information on each of the items specifically identified by the IRS. An outline of the items include: first-class or charter travel, travel for companions, tax indemnification and gross-up payments, discretionary spending account, housing allowance or residence for personal use, payments for business use of personal residence, health or social club dues or initiation fees, and personal services such as maid, chauffeur, chef.

Q: How should we start preparing for these new reporting requirements of additional benefits provided to persons listed in previous question?

a: Reporting of both taxable and nontaxable fringe benefits other than de minimis fringe benefits was previously reported as total amount for each recipient of the additional benefit. Information by explanation or description on each of the items listed in the previous question is required under the new reporting requirements.

The filing organization should maintain new record-keeping practices. First, identify all persons in the organization receiving the additional compensation as listed in the above question.

Maintain a detailed set of documentation and record-keeping for each class/item of additional compensation for each recipient. A written policy regarding payment or reimbursement of all expenses should be in place. This policy should include substantiation requirements for reimbursements, and the process of reimbursement.

Q: What are the policies and substantiation practices requirements of expenses and reimbursements?

a: Recordkeeping of a written policy regarding payment or reimbursement of all expenses should be in place. This policy should include substantiation requirements for reimbursements, and the process of reimbursement.

Q: What are the specifics of disclosure of compensation of CEO and/or Executive Director? (This applies to all organizations)

a: The method to determine compensation for CEO and/or Executive Director should be documented for recordkeeping. The IRS specifically asks in the form of a checklist regarding process and data used to establish compensation. The checklist includes compensation committee, independent compensation consultant, Form 990 of other organizations, written employment contract, compensation survey or study, or approval by the board or compensation committee.

Q: If my organization receives non-cash property, what recordkeeping policies should I establish to meet the new reporting requirements?

a: For each specific category of property received, maintain a detail set of records containing number of contributions or quantity of items received. See Schedule M on page 60 for a detail list of specific category of properties. The method for tracking quantity can be based on number of contributions or the number of items contributed to the organization. Exceptions apply to contribution of books and publications, clothing and household items.

The organization should maintain a policy that addresses the following: the valuation method used to determine revenues; a gift acceptance policy that requires review of any non-standard properties; a log detailing the number of Forms 8283 received which the organization completed the Donee Acknowledgement portion of the form; and whether the organization employs related or unrelated persons to raise funds through noncash contributions.

Q: What is the new requirement of reporting of compensation on a calendar year basis? What does this mean for my organization and what steps should we take to meet this change?

a: The IRS no longer permits fiscal year organizations to report compensation on a fiscal year basis. To promote uniformity, compensation will be reported only on a calendar basis. This means Form W-2 and Form 1099-MISC will be used for the calendar year ending during the organization's fiscal year. This should not change any book-keeping practices as the method of compensation reported on the Statement of Functional Expenses remains unchanged.

Q: What are the reporting changes of compensation?

a: IRS increased the threshold for five highest compensated employees from \$50,000 to \$100,000. This does not include officers, directors, trustee, and key employees. Compensation of said persons must be reported regardless of amount.

Q: What is the new revised definition of key employees for purposes of reporting executive compensation, transactions with interested person?

a: Key employee is an employee of the organization (other than an officer, director, or trustee) who had a reportable compensation exceeding \$150,000 for the year or meets the responsibility test of having or sharing of authority to control at least 10% of the organization's activities. Individuals that meet both the compensation and responsibility test who are also within the group of the organization's top 20 highest paid persons for the year are deemed to be key employees.

The 2008 Core Form 990

Changes on the 2008 Core Form 990:



FORM CHANGE 1

A snapshot of financial, governance and operating information.



FORM CHANGE 2

Professional fundraising expenses reported separately from total functional expenses.



FORM CHANGE 3

Provide the number of full-time and part-time volunteers during the reporting year. Reasonable estimates may be used.



FORM CHANGE 4

Two-year comparison of revenues and expenses.

Additional changes on the 2008 Core Form 990 not highlighted to the left, but still critical for you to know:



FORM CHANGE

Reconciliation of net assets is moved to a newly-created Schedule D.



MAJOR CHANGE

The Core Form allows the reporting organization to “tell its story” before reporting other information.



MAJOR CHANGE

Prior year’s revenue and expense information added to highlight trends and changes.



DEFINITION: *Volunteers*

Include part-time and full-time individuals who volunteered during the year. Any reasonable basis to estimate the number of volunteers may be used.

Part III Statement of Program Service Accomplishments (See the instructions.)**1** Briefly describe the organization's mission:

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.....

.....

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 (4) organizations and 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:) (Expenses \$ including grants of \$) (Revenue \$)



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

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

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

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

The 2008 Core Form 990

Changes on the 2008 Core Form 990:



FORM CHANGE 5

Lines 2, 3. If answered “Yes”, include description in Schedule O.



FORM CHANGE 6

A mission statement addresses why the organization exists, what it hopes to accomplish, who it intends to serve, what activities it will undertake and where.



FORM CHANGE 7

Columns for direct revenue and program service expenses are combined to allow for additional space for narrative explanations.



FORM CHANGE 8

Reporting of Program Service Accomplishment is mandatory. Must report three largest program services, as measured by total expenses incurred.

If three or fewer activities, description of each program service activity is reported.

Additional changes on the 2008 Core Form 990 not highlighted to the left, but still critical for you to know:



MAJOR CHANGE

New Schedule O allows reporting organizations to provide supplemental information by narrative explanation to various questions.



MAJOR CHANGE

New Schedule O allows reporting organizations to provide supplemental information by narrative explanation to various questions.

Part IV Checklist of Required Schedules

| | Yes | No |
|---|------------|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(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 | |
| 4 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 4 | |
| 5 501(c)(4), 501(c)(5), and 501(c)(6) 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 term, 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 operating a school as 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, 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 Form 990, Part IX, 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, 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, line 1? If "Yes," complete Schedule I, Parts I and II | 21 | |
| 22 Did the organization report more than \$5,000 on Part IX, line 2? If "Yes," complete Schedule I, Parts I and III | 22 | |
| 23 Did the organization answer "Yes" to questions 3, 4, or 5, Part VII, Section A? 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 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 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 | |

The 2008 Core Form 990

Changes on the 2008 Core Form 990:



FORM CHANGE 9

Checklist questions are sequenced to follow the order of schedules and their parts.



FORM CHANGE 10

The Checklist will determine which schedules must be completed by the reporting organization. This will improve reporting compliance of organizations.

Additional changes on the 2008 Core Form 990 not highlighted to the left, but still critical for you to know:

Definitions to Checklist of Required Schedules:



DEFINITION: *Donor advised fund*

Donor advised fund is a charitable fund maintained by a third party, which collects charitable contributions then distributes them as directed by the donors. When the donor makes charitable contribution to the fund, an account is created for the donor, for which donors have advisory privileges, and not rights over payouts of the fund.



DEFINITION: *Donor Disqualified person*

Donor Disqualified person is any person who was in a position to exercise substantial influence over the affairs of the reporting organization at any time during the reported period. Donors and donor advisors to a donor advised fund are considered disqualified persons. Family members of the disqualified person and entities controlled by the disqualified person are also considered disqualified persons.



DEFINITION: *Donor Interested person*

Donor Interested person is any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, is an interested person. Financial interest is defined as a person whom, directly or indirectly, through business, investment, or family; has an ownership or investment interest in any entity with which the organization has transaction or arrangement; has a compensation arrangement with the reporting organization.

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Page **4****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)? <i>If "Yes," complete Schedule L, Part IV</i> | 28a | |
| b Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i> | 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? <i>If "Yes," complete Schedule L, Part IV</i> | 28c | |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | 29 | |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> | 30 | |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | 31 | |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets or undergo a substantial contraction? <i>If "Yes," complete Schedule N, Part II</i> | 32 | |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> | 33 | |
| 34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> | 34 | |
| 35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> | 35 | |
| 36 <i>501(c)(3) organizations.</i> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> | 36 | |
| 37 Did the organization conduct more than 5% of its exempt activities through an entity that is not a related organization and that is taxed as a partnership? <i>If "Yes," complete Schedule R, Part VI</i> | 37 | |

Form **990** (2008)

The 2008 Core Form 990

Changes on the 2008 Core Form 990:



FORM CHANGE 11

The presence of the checklist should help to reduce post-filing correspondence. It is expected the burden of reporting will be minimized.

Additional changes on the 2008 Core Form 990 not highlighted to the left, but still critical for you to know:



MAJOR CHANGE

Checklist of required schedules for each “Yes” answer to each line, applicable Schedule (or Part or line of Schedule) must be completed.

Part V Statements Regarding Other IRS Filings and Tax Compliance

| | | Yes | No |
|------------|--|-----|----|
| 1a | Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable | | |
| 1b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | | |
| 1c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | | |
| 2a | Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return | | |
| 2b | If at least one is reported in 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. | | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? | | |
| 3b | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O | | |
| 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)? | | |
| 4b | 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 . | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | |
| 5b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | |
| 5c | If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ? | | |
| 6a | Did the organization solicit any contributions that were not tax deductible? | | |
| 6b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 7 | <i>Organizations that may receive deductible contributions under section 170(c).</i> | | |
| 7a | Did the organization provide goods or services in exchange for any contribution of \$75 or more? | | |
| 7b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | |
| 7c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | |
| 7d | If "Yes," indicate the number of Forms 8282 filed during the year | | |
| 7e | Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | |
| 7f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | |
| 7g | For all contributions of qualified intellectual property, did the organization file Form 8899 as required? | | |
| 7h | For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? | | |
| 8 | <i>501(c)(3) and other sponsoring organizations maintaining donor advised funds and 509(a)(3) supporting organizations.</i> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | | |
| 9 | <i>501(c)(3) and other sponsoring organizations maintaining donor advised funds.</i> | | |
| 9a | Did the organization make any taxable distributions under section 4966? | | |
| 9b | Did the organization make a distribution to a donor, donor advisor, or related person? | | |
| 10 | <i>501(c)(7) organizations.</i> Enter: | | |
| 10a | Initiation fees and capital contributions included on Part VIII, line 12 | | |
| 10b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | | |
| 11 | <i>501(c)(12) organizations.</i> Enter: | | |
| 11a | Gross income from members or shareholders | | |
| 11b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | | |
| 12a | <i>4947(a)(1) non-exempt charitable trusts.</i> Is the organization filing Form 990 in lieu of Form 1041? | | |
| 12b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | | |



12



13

The 2008 Core Form 990

Changes on the 2008 Core Form 990:



FORM CHANGE 12

Purpose of this statement is to alert the organization to other potential tax compliance and filing obligations.



FORM CHANGE 13

Questions applicable to all filers are listed first, followed by questions directed to certain organizations.

Form 990 (2008)

Page **6****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**

For each "Yes" response to lines 2–7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, process, or changes in Schedule O. See instructions.

| | Yes | No |
|--|-----------|----|
| 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 | |

Section B. Policies

| | Yes | No |
|---|------------|----|
| 12a Does the organization have a written conflict of interest policy? If "Yes": | 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? If "Yes," describe in Schedule O how this is done | 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. | | |
| 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 | |

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed.

18 IRC Section 6104 requires an organization to make its Form 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)

The 2008 Core Form 990

Changes on the 2008 Core Form 990:



FORM CHANGE 14

Line 1. Disclosure on voting members of the governing body.



FORM CHANGE 15

In addition to the yes/no format, reporting organizations are encouraged to use Schedule O to supplement responses.



FORM CHANGE 16

Material diversion of assets to be reported on Line 5 if the reporting organization became aware such act occurred during the reporting year.



FORM CHANGE 17

Line 10. Board review of the Form 990. Describe the process (if any) to the dissemination of the form to the Board, and the level of review.



FORM CHANGE 18

Lines 12b and 12c, on implementation and monitoring of the Conflicts of Interest Policy.

Additional changes on the 2008 Core Form 990 not highlighted to the left, but still critical for you to know:



MAJOR CHANGE

Governance, management and disclosure reported by all organizations. Although certain disclosures not required under the Internal Revenue Code, IRS deems such disclosures to improve tax compliance.



DEFINITION: *Independence of voting members*

Independence applies if all four circumstances applied at all times during the organization's tax year: 1) member was not compensated by the organization or of a related organization; 2) member did not receive total payments exceeding \$10,000 for the year from the organization or related organizations as an independent contractor; 3) member did not otherwise receive, directly or indirectly, material financial benefits from the organization or from a related organization; 4) member did not have a family member that received compensation or other material financial benefits from the organization or from a related organization.

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) and key employees regardless of amount of compensation. 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, or 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.

[illegible]

The 2008 Core Form 990

Changes on the 2008 Core Form 990:



FORM CHANGE 19

Requires reporting of all officers, directors, trustees, key employees and up to five of the organization's highest compensated employees.



FORM CHANGE 20

Compensation must be reported for the calendar year ending with or within the organization's tax year.

Additional changes on the 2008 Core Form 990 not highlighted to the left, but still critical for you to know:



MAJOR CHANGE

Compensation from related organizations must also be taken into account in determining a person's compensation and reported separately.



MAJOR CHANGE

Non-voting member questions are completely eliminated. Governing body composition questions now apply only to voting members.

1b Total 21

 22

| | Yes | No |
|---|-----|----|
| 3 | | |
| 4 | | |
| 5 | | |

| | | |
|---|--|--|
| 5 | | |
|---|--|--|

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

| | | |
|---|---|--|
| 2 | Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization | |
|---|---|--|

The 2008 Core Form 990

Changes on the 2008 Core Form 990:



FORM CHANGE 21

Five highest compensated independent contractors that received more than \$100,000 for services.



FORM CHANGE 22

Report compensation information in Schedule J for individuals each of Line 3, 4, 5 pertains to.

Additional changes on the 2008 Core Form 990 not highlighted to the left, but still critical for you to know:

Definition of Reportable compensation (from the organization and related organizations):



DEFINITION:

Current officers, directors, and trustees – *(no minimum compensation threshold)*



DEFINITION:

Current key employees – *(\$150,000)*



DEFINITION:

Current five highest compensated employees other than officers, directors, trustees, or listed key employees – *(\$100,000)*



DEFINITION:

Former officers, key employees, and highest compensated employees – *(\$100,000)*




DEFINITION:

Former directors and trustees – *(\$10,000 in the capacity as a former director or trustee)*

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 IRC 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 \$ _____ | | | | |
| | h Total (lines 1a–1f). ▶ | | | | |
| Program Service Revenue | Business Code | | | | |
| | 2a _____ | | | | |
| | b _____ | | | | |
| | c _____ | | | | |
| | d _____ | | | | |
| | e _____ | | | | |
| | f All other program service revenue . . . | | | | |
| g Total ▶ \$ | | | | | |
| Other Revenue | 3 Investment income (including dividends, interest and other similar amounts) ▶ | | | | |
| | 4 Income from investment of tax-exempt bond proceeds ▶ | | | | |
| | 5 Royalties ▶ | | | | |
| | | (i) Real | (ii) Personal | | |
| | 6a Gross Rents | | | | |
| | 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 | (i) Securities | (ii) 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 ▶ \$ | | | | | |
| 12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ▶ | | | | | |

Form **990** (2008)

The 2008 Core Form 990

Changes on the 2008 Core Form 990:



FORM CHANGE 23

Line 2a – 2e, Program Service Revenue designed to maximize reporting. Amounts entered on each line, relevant business code must be entered.



FORM CHANGE 24

All organizations must report revenue as related or exempt function, unrelated business, or revenue excluded from tax under IRC in relevant columns in schedule.



FORM CHANGE 25

Relevant business codes for each type of miscellaneous income must be entered for amounts reported on each line.



FORM CHANGE 26

Income from gaming activities reported separately from special events revenues.

Additional changes on the 2008 Core Form 990 not highlighted to the left, but still critical for you to know:



MAJOR CHANGE

Statement of Revenues is combined with Analysis of Income Producing Activities. Explanation of Relationship of Activities to the Exempt Purposes is eliminated.

Form 990 (2008)

Page **10****Part IX Statement of Functional Expenses****501(c)(3) and (4) organizations must complete all columns.****All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

| | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|--|-----------------------|------------------------------------|---|--------------------------------|
| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | | | | |
| 1 Grants and other assistance to governments and organizations in the U.S. See <i>Part IV, line 21</i> | | | | |
| 2 Grants and other assistance to individuals in the U.S. See <i>Part IV, line 22</i> | | | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See <i>Part IV, lines 15 and 16</i> | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | | | | |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | | | | |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) | | | | |
| 9 Other employee benefits | | | | |
| 10 Payroll taxes | | | | |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | | | | |
| d Lobbying | | | | |
| e Professional fundraising. See <i>Part IV, line 17</i> | | | | |
| f Investment management fees | | | | |
| g Other | | | | |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | | | | |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | | | | |
| 17 Travel | | | | |
| 18 Payments of travel or entertainment expenses for any Federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | | | | |
| 23 Insurance | | | | |
| 24 Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.) | | | | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| e | | | | |
| f All other expenses | | | | |
| 25 Total functional expenses. Add lines 1 through 24f | | | | |
| 26 Joint Costs. Check <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation | | | | |

Form **990** (2008)

The 2008 Core Form 990

Changes on the 2008 Core Form 990:



FORM CHANGE 27

Requirement of reporting of functional expenses by functional category for 501(c)(3) or (c)(4) organizations is retained.



FORM CHANGE 28

Line 11. New line to report Professional fees by category.



FORM CHANGE 29

Line 23. New line to report Insurance.

Form 990 (2008)

Page **11****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. <i>Complete Part II of Schedule L</i> | 5 | |
| | 6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). <i>Complete Part II of Schedule L</i> | 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. <i>Complete Part VI of Schedule D</i> | 10b | 10c |
| | 11 Investments—publicly traded securities | 11 | |
| | 12 Investments—other securities. <i>Complete Part VII of Schedule D</i> | 12 | |
| | 13 Investments—program-related. <i>Complete Part VIII of Schedule D</i> | 13 | |
| | 14 Intangible assets | 14 | |
| | 15 Other assets. <i>Complete Part IX of Schedule D</i> | 15 | |
| 16 Total assets. Add Columns A and B, 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. <i>Complete Part IV of Schedule D</i> | 21 | |
| | 22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. <i>Complete Part II of Schedule L</i> | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | 23 | |
| | 24 Unsecured notes and loans payable | 24 | |
| | 25 Other liabilities. <i>Complete Part X of Schedule D</i> | 25 | |
| | 26 Total liabilities. Add lines 17 through 25 | 26 | |
| Net Assets or Fund Balances | Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | |
| | 27 Unrestricted net assets | 27 | |
| | 28 Temporarily restricted net assets | 28 | |
| | 29 Permanently restricted net assets | 29 | |
| | Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34. | | |
| | 30 Capital stock or trust principal, or current funds | 30 | |
| | 31 Paid-in or capital surplus, or land, building, or equipment fund | 31 | |
| | 32 Retained earnings, endowment, accumulated income, or other funds | 32 | |
| | 33 Total net assets or fund balances | 33 | |
| | 34 Total liabilities and net assets/fund balances | 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? | | |
| b | Were the organization's financial statements audited by an independent accountant? | | |
| c | If "Yes" to 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? | | |
| 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? | | |
| b | If "Yes," did the organization undergo the required audit or audits? | | |

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Form **990** (2008)

The 2008 Core Form 990

Changes on the 2008 Core Form 990:



FORM CHANGE 30

Line 14. Intangible assets are reported separately from Other Assets.



FORM CHANGE 31

Additional disclosure requirements such as amount and type of Investments, Fixed Assets, Liabilities are reported on Schedule D – Supplemental Financial Statements.



FORM CHANGE 32

New reporting of information regarding financial statement reporting and preparation.



FORM CHANGE 33

New disclosure for organizations who receive federal contract awards and is required to obtain an annual audit under The Single Audit Act.

Additional changes on the 2008 Core Form 990 not highlighted to the left, but still critical for you to know:



MAJOR CHANGE

A new section on Financial Statement and Reporting disclosure. Seek answers about the presence of a committee that assumes responsibility of the its financial statements



DEFINITION: *Audit committee*

A committee with the responsibility of overseeing the organization's financial reporting process, including monitoring the choice of accounting policies and principles, monitor internal control processes, and selection of independent auditors.

**SCHEDULE A**
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service

Name of the organization

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations.

See instructions.

OMB No. 1545-0047

2008**Open to Public
Inspection**

Employer identification number

Part I Reason for Public Charity Status (to be completed by all organizations) (See instructions)The organization is not a private foundation because it is: (Please check only **one** applicable box.)

- 1 ☐ A church, convention of churches, or association of churches. **Section 170(b)(1)(A)(i).**
- 2 ☐ A school. **Section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization. **Section 170(b)(1)(A)(iii).** (Attach Schedule H.)
- 4 ☐ A medical research organization operated in conjunction with a hospital. **Section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. **Section 170(b)(1)(A)(iv).** (Complete the *Support Schedule* in Part II.)
- 6 ☐ A federal, state, or local government or governmental unit. **Section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. **Section 170(b)(1)(A)(vi).** (Complete the *Support Schedule* in Part II.)
- 8 ☐ A community trust. **Section 170(b)(1)(A)(vi).** (Complete the *Support Schedule* in Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33⅓ % 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 33⅓ % 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. **Section 509(a)(2).** (Complete the *Support Schedule* in Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. **Section 509(a)(4).** (See instructions.)
- 11 ☐ 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). **Section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III—Functionally Integrated d ☐ 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, 2006, 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? _____
- (ii) a family member of a person described in (i) above? _____
- (iii) a 35% controlled entity of a person described in (i) or (ii) above? _____
- h Provide the following information about the organizations the organization supports.

| (i) Name of Supported Organization | (ii) EIN | (iii) Type of organization (described on lines 1–9 above or IRC section.) | (iv) Is the organization in (i) listed in your governing document? | | (v) Did you notify the organization in (i) of your support? | | (vi) Is the organization in (i) organized in the U.S.? | | (vii) Amount of support |
|------------------------------------|----------|---|--|----|---|----|--|----|-------------------------|
| | | | Yes | No | Yes | No | Yes | No | |
| | | | | | | | | | |
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| | | | | | | | | | |
| Total | | | | | | | | | |

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

Cat. No. 11285F

Schedule A (Form 990 or 990-EZ) 2008

Part II Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)
Public Support

| Calendar year (or fiscal year beginning in) | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total | | | | | | |
| 5 Amounts included on line 1 from each person (other than a governmental unit or publicly supported organization) whose total payments for the years in columns (a) through (e) exceeded 2% of the amount shown on line 11 column (f) | | | | | | |
| 6 Public Support (line 4 minus line 5) | | | | | | |

Total Support

| Calendar year (or fiscal year beginning in) | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|---|----------|----------|----------|----------|-----------|-----------|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. (Explain in Part IV.) Do not include gain or loss from the sale of capital assets | | | | | | |
| 11 Total Support (Add lines 7 through 11) | | | | | | |
| 12 Gross receipts from related activities, etc. (See instructions.) | | | | | 12 | |
| 13 First Five Years: If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here <input type="checkbox"/> | | | | | | |

Computation of Public Support Percentage

| | | |
|---|-----------|---|
| 14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f)) | 14 | % |
| 15 Public Support Percentage from 2007 Schedule A, Part IV-A, line 26f | 15 | % |
| 16a 33⅓ % Test - 2008: If the organization did not check the box on line 13, and line 14 is 33⅓ % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| b 33⅓ % Test - 2007: If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓ % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| 17a 10% Facts and Circumstances Test - 2008: If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Describe in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| b 10% Facts and Circumstances Test - 2007: If the organization did not check a box on line 13, 16a, 16b or 17a, and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Describe in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| 18 Private Foundation: If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions <input type="checkbox"/> | | |

Schedule A (Form 990 or 990-EZ) 2008

Page **3**
Part III Support Schedule for Organizations Described in IRC 509(a)(2)
 (Complete only if you checked the box on line 9 of Part I.)
Public Support

| Calendar year (or fiscal year beginning in) | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| 7b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of line 13 for the year or \$5,000 | | | | | | |
| 7c Total of lines 7a and 7b | | | | | | |
| 8 Public Support (line 6 minus line 7c) | | | | | | |

Total Support

| Calendar year (or fiscal year beginning in) | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after 6/30/75 | | | | | | |
| 10c Total of lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. (Explain in Part IV.) Do not include gain or loss from the sale of capital assets | | | | | | |
| 13 Total Support (Add lines 9, 10c, 11 and 12) | | | | | | |

14 First Five Years: If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ☐

Computation of Public Support Percentage

| | | |
|--|-----------|---|
| 15 Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f)) | 15 | % |
| 16 Public Support Percentage from 2007 Schedule A, Part IV-A, line 27g | 16 | % |

Computation of Investment Income Percentage

| | | |
|--|-----------|---|
| 17 Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f)) | 17 | % |
| 18 Investment Income Percentage from 2007 Schedule A, Part IV-A, line 27h | 18 | % |

19a 33 1/3 % Tests - 2008: If the organization did not check the box on line 14, and line 15 is more than 33 1/3 % and line 17 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . ☐

b 33 1/3 % Tests - 2007: If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 % and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . ☐

20 Private Foundation: If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions . . . ☐

Schedule A (Form 990 or 990-EZ) 2008

The 2008 Form 990 – Schedule A

Changes on the 2008 Core Form 990:



FORM CHANGE 34

Redesigned Schedule A focuses exclusively on public charity status of a section 501(c)(3) organization.

Additional changes on the 2008 Form 990 Schedule A not highlighted on the form itself, but still critical for you to know:



MAJOR CHANGE

Public support testing period increased from four years to five years, including the current tax year.



MAJOR CHANGE

The reporting organization must use the same method of accounting to prepare its Form 990 and Schedule A. Previously, the cash method was required for Schedule A.



MAJOR CHANGE

Reporting of information about compensation of highly compensated employees are moved to Schedule J.

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Page ____ of ____ of Part I

Name of organization

Employer identification number

Part I Contributors (see instructions)

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Aggregate contributions | (d) Type of contribution |
|------------|-----------------------------------|--------------------------------|--|
| ----- | ----- ----- ----- ----- | \$----- | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| ----- | ----- ----- ----- ----- | \$----- | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| ----- | ----- ----- ----- ----- | \$----- | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| ----- | ----- ----- ----- ----- | \$----- | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| ----- | ----- ----- ----- ----- | \$----- | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| ----- | ----- ----- ----- ----- | \$----- | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| ----- | ----- ----- ----- ----- | \$----- | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Page ____ of ____ of Part II

Name of organization

Employer identification number

Part II Noncash Property (see instructions)

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (see instructions) | (d) Date received |
|---------------------------|--|--|----------------------|
| ----- | ----- ----- ----- | \$ ----- | -----/-----/----- |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (see instructions) | (d) Date received |
| ----- | ----- ----- ----- | \$ ----- | -----/-----/----- |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (see instructions) | (d) Date received |
| ----- | ----- ----- ----- | \$ ----- | -----/-----/----- |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (see instructions) | (d) Date received |
| ----- | ----- ----- ----- | \$ ----- | -----/-----/----- |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (see instructions) | (d) Date received |
| ----- | ----- ----- ----- | \$ ----- | -----/-----/----- |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (see instructions) | (d) Date received |
| ----- | ----- ----- ----- | \$ ----- | -----/-----/----- |

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Page ____ of ____ of Part III

Name of organization

Employer identification number

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry.For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ► \$

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------------|---|-------------------------|--|
| ----- | ----- ----- ----- | ----- ----- ----- | ----- ----- ----- |
| | (e) Transfer of gift | | |
| | Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee |
| | ----- ----- ----- | | ----- ----- ----- |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
| ----- | ----- ----- ----- | ----- ----- ----- | ----- ----- ----- |
| | (e) Transfer of gift | | |
| | Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee |
| | ----- ----- ----- | | ----- ----- ----- |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
| ----- | ----- ----- ----- | ----- ----- ----- | ----- ----- ----- |
| | (e) Transfer of gift | | |
| | Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee |
| | ----- ----- ----- | | ----- ----- ----- |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
| ----- | ----- ----- ----- | ----- ----- ----- | ----- ----- ----- |
| | (e) Transfer of gift | | |
| | Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee |
| | ----- ----- ----- | | ----- ----- ----- |

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

The 2008 Form 990 – Schedule B

Additional changes on the 2008 Form 990
Schedule B not highlighted on the form itself,
but still critical for you to know:



MAJOR CHANGE

Schedule B retains its current form.
Only new change is to use the schedule
to coordinate with new Schedule M:
(Noncash Contributions).

SCHEDULE C
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Political Campaign and Lobbying Activities****For Organizations Exempt From Income Tax Under section 501(c) and section 527****To be completed by organizations described below.**

OMB No. 1545-0047

2008**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)**

- 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)

- Section 501(c)(3) organizations that have filed Form 5768 (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 5768 (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)

- 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 Schedule C Instructions 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 Schedule C Instructions 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 Schedule C Instructions 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 own internal 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 own internal 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 own internal 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- |
|----------|-------------|---------|---|---|
| | | | | |
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For Paperwork Reduction Act Notice, see the instructions for Form 990.

Cat. No. 50084S

Schedule C (Form 990 or 990-EZ) 2008

Schedule C (Form 990 or 990-EZ) 2008

Page **2****Part II-A To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)).** (See Schedule C Instructions for details.)**A** Check ☐ if the filing organization belongs to an affiliated group.**B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

| Limits on Lobbying Expenditures— (The term "expenditures" means amounts paid or incurred.) | | (a) Filing Organization's Totals | (b) Affiliated Group Totals |
|--|---|----------------------------------|--|
| 1a Total lobbying expenditures to influence public opinion (grass roots lobbying) | | | |
| b Total lobbying expenditures to influence a legislative body (direct lobbying) | | | |
| c Total lobbying expenditures (add lines a and b). | | | |
| d Other exempt purpose expenditures | | | |
| e Total exempt purpose expenditures (add lines c and d) | | | |
| f Lobbying nontaxable amount. Enter the amount from the following table in both columns— | | | |
| If the amount on line e is— | The lobbying nontaxable amount is— | | |
| Not over \$500,000 | 20% of the amount on line e | | |
| Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000 | | |
| Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000 | | |
| Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000 | | |
| Over \$17,000,000 | \$1,000,000 | | |
| g Grassroots nontaxable amount (enter 25% of line f) | | | |
| h Subtract line g from line a. Enter -0- if line g is more than line a | | | |
| i Subtract line f from line c. Enter -0- if line f is more than line c | | | |
| j If there is an amount other than zero on either line h or line i, did the organization file Form 4720 reporting section 4911 tax for this year? | | | <input type="checkbox"/> Yes <input type="checkbox"/> No |

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines a through f on page xx of the instructions.)

| Lobbying Expenditures During 4-Year Averaging Period | | | | | |
|---|-----------------|-----------------|-----------------|-----------------|------------------|
| Calendar year (or fiscal year beginning in) | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) Total |
| 2a Lobbying non-taxable amount | | | | | |
| b Lobbying ceiling amount (150% line 2a, column(e)) | | | | | |
| c Total lobbying expenditures | | | | | |
| d Grassroots non-taxable amount | | | | | |
| e Grassroots ceiling amount (150% of line d, column (e)) | | | | | |
| f Grassroots lobbying expenditures | | | | | |

Schedule C (Form 990 or 990-EZ) 2008

Part II-B To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)). (See Schedule C Instructions for details.)

| | (a) | | (b) |
|--|-----|----|--------|
| | Yes | No | Amount |
| 1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: | | | |
| a Volunteers | | | |
| b Paid staff or management (include compensation in expenses reported on lines c through i) | | | |
| c Media advertisements | | | |
| d Mailings to members, legislators, or the public | | | |
| e Publications, or published or broadcast statements | | | |
| f Grants to other organizations for lobbying purposes | | | |
| g Direct contact with legislators, their staffs, government officials, or a legislative body | | | |
| h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means | | | |
| i Other activities. If "Yes," describe in Part IV | | | |
| j Total lines c through i | | | |
| 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? | | | |
| b If "Yes," enter the amount of any tax incurred under section 4912 | | | |
| c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 | | | |
| d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? | | | |

Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). (See Schedule C Instructions for details.)

| | Yes | No |
|---|----------|----|
| 1 Were substantially all (90% or more) dues received nondeductible by members? | 1 | |
| 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? | 2 | |
| 3 Did the organization agree to carryover lobbying and political expenditures from the prior year? | 3 | |

Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." (See Schedule C Instructions for details.)

| | |
|---|--|
| 1 Dues, assessments and similar amounts from members | |
| 2 Section 162(e) non-deductible lobbying and political expenditures (<i>do not include amounts of political expenses for which the section 527(f) tax was paid</i>). | |
| a Current year | |
| b Carryover from last year | |
| c Total | |
| 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues | |
| 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? | |
| 5 Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4) | |

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i. Also, complete this part for any additional information.

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The 2008 Form 990 – Schedule C

Additional changes on the 2008 Form 990 Schedule C not highlighted on the form itself, but still critical for you to know:



MAJOR CHANGE

Newly added reporting requirements include a description of the organization's direct and indirect political campaign activities, including political expenditures, and volunteer hours.

Reporting of volunteer hours in Part I. However, organizations may use any reasonable method to estimate this amount.



MAJOR CHANGE

Reporting of transfers of funds between 501(c) and 527 organizations including the amount directly expended for section 527 exempt function activities and the amount of its own funds the organization transferred to for section 527 exempt function activity.

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ 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.

OMB No. 1545-0047

2008**Open to Public
Inspection**

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 importantly 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 Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50058W

Schedule D (Form 990) 2008

Schedule D (Form 990) 2008

Page **2****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 why in Part XIV and complete the following table:

| | Amount |
|---|--------|
| 1c Beginning balance | |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f Ending balance | |

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? ☐ Yes ☐ No **3b**

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).) ▶

Schedule D (Form 990) 2008

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 | | |
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| Total. (Column (b) should equal Form 990, Part X, col. (B) line 12.) ► | | |

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|------------------|--|
| 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 |
|---|----------------|--|
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| Total. (Column (b) should equal Form 990, Part X, col. (B) line 13.) ▶ | | |

Part IX **Other Assets.** See Form 990, Part X, line 15.[illegible]

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

| (a) Description of liability | (b) Amount |
|---|------------|
| Federal income taxes | |
| | |
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| 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.

The 2008 Form 990 – Schedule D

Additional changes on the 2008 Form 990 Schedule D not highlighted on the form itself, but still critical for you to know:



MAJOR CHANGE

Newly created schedule created for the sole purpose of standardizing reporting of disclosure relating to the financial statement. The schedule also incorporates new and existing reporting requirements on donor advised funds, certain art and museum collections, and financial statement reconciliations.

The Schedule is organized in a manner that follows the order of appearance of parts in the core form.



MAJOR CHANGE

No new reporting requirements of donor advised funds. Amounts specific to donor advised funds is reported separately from other funds or accounts held by the reporting organization.



MAJOR CHANGE

Detail of Assets and Liabilities – supplemental reporting of assets by type such as land, building and equipment, other securities, program related investments, and other assets.



MAJOR CHANGE

Collections of art, historical treasure and other similar assets:

- Election not to capitalize or recognize as revenue certain collection items is permitted by GAAP.

Reconciliation of Change in Net Assets:

- No longer reported with revenue and expenses. Any net unrealized gains or losses, donated services, investment expenses and prior period adjustments disclosed.

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000. . . . ☐ ☐

Use Schedule F-1 (Form 990) if additional space is needed.

[illegible]

2 Enter total number of organizations that are recognized as charities by the foreign country or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities ▲

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Use Schedule F-1 (Form 990) if additional space is needed.

[illegible]

Schedule F (Form 990) 2008

The 2008 Form 990 – Schedule F

Additional changes on the 2008 Form 990 Schedule F not highlighted on the form itself, but still critical for you to know:



MAJOR CHANGE

Reporting on a regional basis recognizes six regions in total. The schedule does not require reporting of the names of grantee organizations in order to address safety and security concerns.



MAJOR CHANGE

The reporting threshold increased to \$10,000 of aggregate expenses or revenues from foreign activities.



MAJOR CHANGE

Disclosure of documentation that substantiate the amount of the grants or assistance, selection procedure, and how the organization monitors use of funds.

**SCHEDULE J
(Form 990)**Department of the Treasury
Internal Revenue Service**Compensation Information**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.

OMB No. 1545-0047

2008**Open to Public
Inspection**

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: | 4a | |
| a Receive a severance payment or change of control payment? | 4b | |
| b Participate in, or receive payment from, a supplemental nonqualified retirement plan? | 4c | |
| 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. | | |
| 501(c)(3) and 501(c)(4) organizations only 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: | 5a | |
| a The organization? | 5b | |
| b Any related organization? | | |
| If "Yes" to line 5a or 5b, describe in Part III. | | |
| 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: | 6a | |
| a The organization? | 6b | |
| b Any related organization? | | |
| If "Yes" to line 6a or 6b, describe in Part III. | | |
| 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 separate instructions.

Cat. No. 50053T

Schedule J (Form 990) 2008

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.

[illegible]

Schedule J (Form 990) 2008

The 2008 Form 990 – Schedule J

Additional changes on the 2008 Form 990 Schedule J not highlighted on the form itself, but still critical for you to know:



MAJOR CHANGE

Disclosure of additional benefits received by certain Officer, Directors, Individual Trustees, Key Employees, Highest Compensated Employees.



MAJOR CHANGE

Additional compensation arrangements such as first-class or charter travel, travel for companions, tax indemnification and gross-up payments, discretionary spending account, housing allowance or residence for personal use, payments for business use of personal residence, health/ social club dues or initiation fees, and personal services such as maid, chauffeur, chef; must be reported.



MAJOR CHANGE

Reporting of deferred compensation previously reported in the prior year's return is now reported separately in order to eliminate duplicate reporting of compensation.

The 2008 Form 990 – Schedule L

Additional changes on the 2008 Form 990 Schedule L not highlighted on the form itself, but still critical for you to know:



MAJOR CHANGE

Report only loans between the organization and interested persons that are outstanding as of the end of the organization's tax year.



MAJOR CHANGE

Report grant or other similar assistance benefiting interested persons. Interested person include officer, director, trustee, key employee, substantial contributor, or a related person.

**SCHEDULE M
(Form 990)**Department of the Treasury
Internal Revenue Service**Non-Cash Contributions****To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 29 or 30.**

OMB No. 1545-0047

2008**Open To Public
Inspection**

Name of the organization

Employer identification number

Part I Types of Property

| | (a) Check if applicable | (b) Number of Contributions | (c) Revenues reported on Form 990, Part VIII, line 1g | (d) Method of determining revenues |
|--|-------------------------------|--------------------------------|---|--|
| 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 (describe) | | | | |
| 26 Other (describe) | | | | |
| 27 Other (describe) | | | | |
| 28 Other (describe) | | | | |

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

29

30a During the year, did the organization receive by contribution any property reported in Part I 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 non-cash
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.

Yes No

30a

31

32a

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

Cat. No. 51227J

Schedule M (Form 990) 2008

The 2008 Form 990 – Schedule M

Additional changes on the 2008 Form 990 Schedule M not highlighted on the form itself, but still critical for you to know:



MAJOR CHANGE

Reports information about the types of non-cash property an organization receives. Quantity received for each specific type of property received, amount of revenue reported as noncash contributions, amount included on the balance sheet, and the method of valuing the contributions for revenue purposes must all be reported.



MAJOR CHANGE

Schedule M must be used in conjunction with Schedule B. The threshold for reporting specific category of property received increased from \$5,000 to \$25,000 of revenues as reported on the Statement of Revenues.

SCHEDULE R
(Form 990)Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

2008**Open to Public
Inspection****Related Organizations and Unrelated Partnerships**

► 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.

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 |
|---|-------------------------|--|---------------------|---------------------------|----------------------------------|
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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 |
|---|-------------------------|--|----------------------------|---|----------------------------------|
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For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50135Y

Schedule R (Form 990) 2008

Part III

[illegible]

Part IV

[illegible]

Part V Transactions With Related Organizations**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV.**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?

| | Yes | No |
|---|-----------|----|
| 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) | | | |

The 2008 Form 990 – Schedule R

Additional changes on the 2008 Form 990
Schedule R not highlighted on the form itself,
but still critical for you to know:



MAJOR CHANGE

501(c)(3) organizations are no longer required to report transactions and relationships with unrelated noncharitable organizations not exceeding \$50,000 for each transaction type of each entity.



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