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## Form 990

### Tax Information Questionnaire

This questionnaire includes direct excerpts from Form 990 and has been designed to enable an organization to efficiently compile the information needed for completion of the annual return. Please fully complete the applicable sections of this questionnaire, and return it to us.

In order to be able to complete your organization's annual information return most efficiently, and to streamline the preparation process, please entirely complete the applicable parts of the questionnaires **electronically** and submit it to our office **via email**.

Certain questions and narrative explanations are likely to be the same from year to year. For those items, you can check the box that the answer is the same as last year, and it is therefore not necessary to further complete the question.

Question numbers in this questionnaire correspond to the Parts and line numbers of Form 990 and Schedules.

Please contact us should you have any questions, or need assistance in completing the questionnaire.

**Form 990-EZ** - For tax years beginning in 2008, if an organization has **gross receipts** and **total assets** at the end of the year less than certain thresholds, it may choose to file Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, instead of Form 990. The following schedule sets forth the modified thresholds for filing Form 990-EZ (instead of Form 990) during this transition period:

<b>May file 990-EZ for:</b>	<b>If gross receipts are:</b>	<b>And if total assets are:</b>
2008 Form (or fiscal 2009)	< \$1,000,000	< \$2,500,000
2009 Form (or fiscal 2010)	< \$500,000	< \$1,250,000
2010 and later Forms	< \$200,000	< \$500,000

(Please see the separate Form 990-EZ tax information questionnaire if Form 990-EZ applies to your Organization.)

## General Information

Name of Organization:

Check here if the organization's name has changed  (If the organization has changed its name, please provide a copy of the amendments to the articles of incorporation with proof of filing with the state of incorporation.)

Fiscal year ended:

Complete the following, **or check here**  **if ALL of the following information is the same as last year's Form 990:**

Doing Business As:

Street Address:

Room/Suite:

City:

State:

Zip (+ 4):

Check here if this is a new address since the last filing

Name and title of the Principal Officer:

Should the Principal Officer be contacted at the organization's address?

If another address should be used, please provide:

Employer Identification Number:

Telephone Number:

Website address:

Year of Formation:

State of legal domicile:

Name and title of officer of the Organization who will be signing the return:

### Part I - Summary Information

1. Describe either the organization's mission or its most significant activity for the year, whichever the organization wishes to highlight on the summary page.

**Or check here to use the same answer as last year's Form 990:**

6. Enter the total number of volunteers (estimate if necessary - note that many organizations count uncompensated board members as volunteers):

If the organization wishes to provide additional explanation in Schedule O as to how the number of volunteers was determined, the number of hours of service for the tax year, and the types of services provided, please provide explanation (not required):

### Part III - Statement of Program Service Accomplishments

1. Briefly describe the organization's mission, as articulated in its mission statement or as otherwise adopted by the organization's **governing body**, if applicable. If the organization does not have a mission that has been adopted by its governing body, state "None."

**Or check here to use the same answer as last year's Form 990:**

2. Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? If "Yes," describe.

3. Did the organization cease conducting or make significant changes in how it conducts any program services? If "Yes," describe these changes.

4. Describe the exempt purpose achievements and provide total expenses, grant expense, and earned revenue generated, for each of the organization's three largest program services by expenses. If applicable, refer to the organization's audited financial statements for the three largest program services by amount.

A program service is an activity of an organization that accomplishes its exempt purpose. All organizations must describe their achievements for each of their three largest program services, as measured by total expenses incurred. If there were three or fewer of such activities, describe each program service activity. The organization may report additional activities that it considers of comparable or greater importance although smaller in terms of expenses incurred (such as activities conducted with volunteer labor). Descriptions should address the following points made in the IRS form instructions:

- Describe program service accomplishments through specific measurements such as clients served, days of care provided, number of sessions or events held, or publications issued.
- Describe the activity's objective, for both this time period and the longer-term goal, if the output is intangible, such as in a research activity.
- Give reasonable estimates for any statistical information if exact figures are not readily available. Indicate that this information is estimated.
- Be clear, concise, and complete in the description. The Form 990 includes space for approximately one full paragraph for each activity, but allows longer descriptions to be included in an attached schedule.

a - Program One

Total Expenses:  
Amount of grants, if applicable:  
Total earned revenue generated by program service:

b - Program Two

Total Expenses:  
Amount of grants, if applicable:  
Total earned revenue generated by program service:

c - Program Three

Total Expenses:  
Amount of grants, if applicable:  
Total earned revenue generated by program service:

d - List the organization's other program services and provide their total aggregate expenses:

Total expenses:

Amount of grants, if applicable:

Total earned revenue generated by program service:

#### Part IV - Checklist of Required Schedules

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," *please contact our office to review what information is required to be reported on Form 990 Schedule C.*
4. Did the organization engage in lobbying activities? If yes, please complete the **Schedule C section of this Questionnaire.**

**Lobbying expenditures** are expenditures paid or incurred for the purpose of attempting to influence legislation: Through communication with any member or employee of a legislative or similar body, or with any government official or employee who may participate in the formulation of the legislation, **and** By attempting to affect the opinions of the general public. To determine if an organization has spent excessive amounts on lobbying, the organization must know which expenditures are lobbying expenditures and which are not lobbying expenditures. An electing public charity's lobbying expenditures for a year are the sum of its expenditures during that year for (1) direct lobbying communications (direct lobbying expenditures) plus (2) grassroots lobbying communications (grassroots expenditures).

**Direct lobbying communications (direct lobbying expenditures):** A direct lobbying communication is any attempt to influence any legislation through communication with any: Member or employee of a legislative or similar body, or Government official or employee (other than a member or employee of a legislative body) who may participate in the formulation of the legislation, but only if the principal purpose of the communication is to influence legislation. A communication with a legislator or government official will be treated as a direct lobbying communication, if, but only if, the communication: Refers to specific legislation, and Reflects a view on such legislation.

**Grassroots lobbying communications (grassroots expenditures):** A grassroots lobbying communication is any attempt to influence any legislation through an attempt to affect the opinions of the general public or any part of the general public.

A communication is generally not a grassroots lobbying communication unless (in addition to referring to specific legislation and reflecting a view on that legislation) it encourages recipients to take action about the specific legislation. A communication encourages a recipient to take action when it: 1. States that the recipient should contact legislators; 2. States a legislator's address, phone number, etc.; 3. Provides a petition, tear-off postcard, or similar material for the recipient to send to a legislator; or 4. Specifically identifies one or more legislators who: a. Will vote on legislation; b. Opposes the communication's view on the legislation; c. Is undecided about the legislation; d. Is the recipient's representative in the legislature; or e. Is a member of the legislative committee that will consider the legislation.

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, please complete Part I of the **Schedule D section of this Questionnaire.**
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, please complete Part II of the **Schedule D section of this Questionnaire.**
8. Did the organization maintain collections of works of art, historical treasures, or other similar assets? If yes, please complete Part III of the **Schedule D section of this Questionnaire.**
10. Did the organization hold assets in term, permanent, or quasi-endowments? If yes, please complete Part V of the **Schedule D section of this Questionnaire.**
13. Is the organization a school as described in section 170(b)(1)(A)(ii)? If yes, please complete the **Schedule E section of this Questionnaire.**
14. a - Did the organization maintain an office, employees, or agents outside of the U.S.? If yes, please complete Part I of the **Schedule F section of this Questionnaire.**  
  
b - Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business (including investment), and program service activities outside the U.S.? If yes, please complete Part I of the **Schedule F section of this Questionnaire.** Activities outside the U.S. include board meetings, as well as attendance and speaking at conferences and seminars.
15. Did the organization make more than \$5,000 of grants or assistance to any organization, entity or individual located outside the United States? If yes, please complete Parts II and III of the **Schedule F section of this Questionnaire.**
17. Did the organization pay more than \$15,000 total in professional fundraising fees? If yes, please complete Part I of the **Schedule G section of this Questionnaire.**
19. Did the organization receive more than \$15,000 from gaming activities? If yes, please complete Part III of the **Schedule G section of this Questionnaire.**  
*Gaming* includes (but is not limited to): bingo, Texas Hold-Em Poker and other card games, raffles, scratchoffs, charitable gaming tickets, casino nights, and coin-operated gambling devices.
21. Did the organization make more than \$5,000 of grants or assistance to any organization, entity or individual located in the United States? If yes, please complete the **Schedule I section of this Questionnaire.**
24. Did the organization a) have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002, b) invest any proceeds of tax-exempt bonds beyond a temporary period exception, c) maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds, or d) act as an "on behalf of" issuer for bonds outstanding at

any time during the year? If yes, please complete the **Schedule K section of this Questionnaire**.

25. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If yes, please contact our office to determine what information is required to be reported in Form 990.

An **excess benefit transaction** is a transaction in which an **applicable tax-exempt organization** directly or indirectly provides to or for the use of a disqualified person an economic benefit the value of which exceeds the value of the consideration received by the organization for providing such benefit.

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, please complete the **Schedule L section of this Questionnaire**.

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, please complete the **Schedule L section of this Questionnaire**.

28. a - During the tax year, did any person who is a current or former officer, director, trustee, or key employee 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 as the Organization's Officers, Directors, Trustees, Key Employees or Highly Compensated Employees? If yes, please complete the **Schedule L section of this Questionnaire**.

Business transactions include but are not limited to contracts of sale, lease, license, and performance of services, whether initiated during the organization's **tax year** or ongoing from a prior year. Business transactions also include **joint ventures**, whether new or ongoing, in which either the profits or capital interest of the organization and of the interested person each exceeds 10%.

- b - During the tax year, did any person who is a current or former officer, director, trustee, or key employee have a family member who had a direct or indirect business relationship with the organization? If yes, please complete the **Schedule L section of this Questionnaire**.

The family of an individual includes only his or her spouse, ancestors, brothers and sisters (whether whole or half blood), children (whether natural or adopted), grandchildren, great grandchildren, and spouses of brothers, sisters, children, grandchildren, and great grandchildren.

- c - During the tax year, did any person who is a current or former officer, director, trustee, or key employee serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If yes, please complete the **Schedule L section of this Questionnaire**.

29. Did the organization receive more than \$25,000 in non-cash contributions? If yes, please complete the **Schedule M section of this Questionnaire**.

30. Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If yes, please complete the **Schedule M section of this Questionnaire**.
31. Did the organization liquidate, terminate, or dissolve and cease operations? If yes, **Schedule N** is required - please contact us to determine what information is necessary for Form 990.
33. Did the organization own 100% of an entity disregarded as separate from the organization? If yes, please complete **Part I of the Schedule R section of this Questionnaire**.
34. Was the organization related to any tax-exempt or taxable entity? If yes, please complete **Parts II through V of the Schedule R section of this Questionnaire**.

A related entity is organization that stands in one or more of the following relationships to the filing organization: Parent—an organization that **controls** the filing organization; Subsidiary—an organization controlled by the filing organization; Brother/Sister—an organization controlled by the same person or persons that control the filing organization; Supporting/Supported—an organization that is (or claims to be) at any time during the organization's tax year (i) a **supporting organization** of the filing organization within the meaning of section 509(a)(3), if the filing organization is a **supported organization** within the meaning of section 509(f)(3), or (ii) a supported organization, if the filing organization is a supporting organization.

35. Is any related organization a controlled entity within the meaning of section 512(b)(13)? If yes, please complete **Parts II through V of the Schedule R section of this Questionnaire**.

For purposes of determining **related organizations**, control means, in regards to nonprofit organizations, whether taxable or tax-exempt: In the case of a parent/subsidiary relationship: power to remove and replace (or to appoint or elect, if such power includes a continuing power to appoint or elect periodically or in the event of vacancies) a majority of the nonprofit organization's or other organization's **directors or trustees**, management or board overlap where a majority of the subsidiary organization's directors or trustees are trustees, directors, **officers, employees**, or agents of the parent organization. In the case of brother/sister nonprofit organizations: the same persons constitute a majority of the **members of the governing body** of both organizations. In the case of stock corporations and other organizations with owners or persons having beneficial interests, whether such organization is taxable or tax-exempt, control means any of the following relationships: ownership of more than 50% of the stock (by voting power or value) of a corporation, ownership of more than 50% of the profits or capital interest in a partnership, ownership of more than 50% of the profits or capital interest in a limited liability company taxed as a partnership, regardless of the designation under state law of the ownership interests as stock, membership interests, or otherwise, being a managing partner or managing member in a partnership or limited liability company which has three or fewer managing partners or managing members (regardless of which partner or member has the most actual control), being a general partner in a limited partnership which has three or fewer general partners (regardless of which partner has the most actual control), being the sole member of a **disregarded entity**, or ownership of more than 50% of the beneficial interest in a trust. Control may be indirect. In other words, if the organization controls Entity A which in turn controls (under the definition of **control** above) Entity B, the organization will be treated as controlling Entity B. To determine indirect control through constructive ownership of a corporation, the principles of the rules under section 318 (relating to constructive ownership of stock) shall apply for purposes of determining constructive ownership of another entity (a partnership or trust). If an entity (X) controls an entity taxed as a partnership by being one of three or fewer partners or member, then an organization that controls X also controls the partnership.

36. Did the organization make any transfers to an exempt non-charitable related organization? If yes, please complete **Parts III through V of the Schedule R section of this Questionnaire**.
37. Did the organization conduct more than 5 percent of its exempt activities through an entity that is not a related organization and that is taxed as a partnership? If yes, please complete the **Schedule R section of this Questionnaire**.



## Part V - Information Regarding Other IRS Filings and Tax Compliance

*[Note - for organizations with a fiscal year end of other than December 31, please complete these questions with information for the calendar year ending within the Organization's fiscal year.]*

1. a - Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns - this is equal to the number of Forms 1099, 1098, 5498 and W2-G filed for the year:

b - Enter the number of Forms W-2G included in the total:

c - Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?

**Or check here if not applicable**

2. a - Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return - this is equal to the number of Forms W-2 filed for the year by the organization or its reporting agents:

b - If at least one employee was reported, did the organization file all required federal employment tax returns?

3. a - Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?

b - If "Yes," has it filed a Form 990-T for this year?

4. a - 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)?

b - If "Yes," enter the name(s) of the foreign country(ies):

### **Organizations that receive deductible contributions:**

7. a - Did the organization provide goods or services in exchange for any contribution of \$75 or more? (For example, provide a donor with a meal or other goods at a fundraising gala event.)

b - If "Yes," did the organization notify the donor of the value of the goods or services provided?

c - Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it filed Form 8282 (to report the sale of donated property within 3 years of the contribution)?

d - If "Yes," indicate the number of Forms 8282 filed during the year:

g - For all contributions of qualified intellectual property, did the organization file Form 8899 as required?

**Or check here if not applicable**

h - For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?

**Or check here if not applicable**

8. For 501(c)(3) and other sponsoring organizations maintaining donor advised funds and 509(a)(3) supporting organizations - Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?

**For 501(c)(3) and other sponsoring organizations maintaining donor advised funds:**

9. a - Did the organization make any taxable distributions under section 4966?

b - Did the organization make a distribution to a donor, donor advisor, or related person?

**Part VI - Governance, Management, and Disclosure of Organization Policies**

Form 990 requires information regarding an organization's **governing body** and management, governance policies, and disclosure practices. Even though governance, management, and disclosure policies and procedures generally are not required under the Internal Revenue Code or mandated by federal law, the IRS considers such policies and procedures generally to improve tax compliance. The absence of appropriate policies and procedures may lead to opportunities for **excess benefit transactions**, inurement, operation for non-exempt purposes, or other activities inconsistent with exempt status. The decision whether a particular policy, procedure, or practice should be adopted by an organization may depend upon the organization's size, type, and culture. Accordingly, it is important that each organization consider the governance policies and practices that are most appropriate for that organization in assuring sound operations and compliance with the tax law.

**Section A - Governing Body and Management**

1. Provide a list of board members including ALL persons who were on the board AT ANY TIME during the tax year – include each board member's name, and title where applicable.

a - Enter the number of voting members of the governing body, as of the end of the organization's tax year:

b - Enter the number of those voting members that are independent:

A **member of the governing body** is considered "independent" only if all three of the following circumstances applied at all times during the organization's tax year: 1. The member was not compensated as an **officer** or other employee of the organization or of a **related organization**, 2. The member did not receive total **compensation** or other payments exceeding \$10,000 during the organization's tax year from the organization or from related organizations as an **independent contractor**, other than reimbursement of expenses under an **accountable plan** or **reasonable compensation** for services provided in the capacity as a member of the governing body. 3. Neither the member, nor any **family member** of the member, was involved in a transaction with the organization (whether directly or indirectly through affiliation with another organization) that is required to be reported in Schedule L for the organization's tax year, or in a transaction with a related organization of a type and amount that would be reportable on Schedule L if required to be filed by the related organization.

*If the governing board delegates authority to act on its behalf to an executive committee or similar committee with broad authority to act on behalf of the governing body, and the committee held such authority during the organization's tax year, provide a description of the composition of the committee, whether any committee members are not members of the governing body, and the scope of the committee's authority.*

**Check here if not applicable**

**Or check here to use the same answer as last year's Form 990**

2. Did any officer, director, trustee, or key employee have a family relationship or a business relationship any other officer, director, trustee, or key employee? If yes, name the individuals involved and describe the transaction (it is sufficient to identify the relationship as either "family" or "business").

NOTE - Two officers, directors, trustees, or key employees of the organization who are both officers, directors, or trustees of another tax-exempt organization DOES NOT require disclosure as a business transaction for purposes of this question.

The family of an individual includes only his or her spouse, ancestors, brothers and sisters (whether whole or half blood), children (whether natural or adopted), grandchildren, great grandchildren, and spouses of brothers, sisters, children, grandchildren, and great grandchildren.

Business relationships between two persons include any of the following: 1) One person is employed by the other in a sole proprietorship or by an organization with which the other is associated as a **trustee, director, officer, key employee**, or greater-than-35% owner; 2) One person is transacting business with the other (other than in the ordinary course of either party's business on the same terms as are generally offered to the public), directly or indirectly, in one or more contracts of sale, lease, license, loan, performance of services, or other transaction involving transfers of cash or property valued in excess of \$10,000 in the aggregate during the organization's tax year (indirect transactions are transactions with an organization with which the one person is associated as a trustee, director, officer, key employee, or greater-than-35% owner); and 3) The two persons are each a director, trustee, officer, or greater than 10% owner in the same business or investment entity.

**Note** - The organization is not required to provide information about a family or business relationship between two **officers, directors, trustees, or key employees** if it is unable to secure the information after making a **reasonable effort** to obtain it. An example of a reasonable effort is for the organization to distribute a questionnaire annually to each such person that includes the name, title, date, and signature of each person reporting information and contains the pertinent definitions.

3. Did the organization delegate control over management duties customarily performed by or under the supervision of officers, directors or trustees, or key employees to a management company or other person? If yes, name the individuals involved and describe the transaction.

**Or check here to use the same answer as last year's Form 990**

4. Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? If yes, describe the changes and provide a copy of the amended documents.

5. Did the organization become aware during the year of a material diversion of the organization's assets? (*The IRS defines "material" as an amount in excess of the lesser of (a) 5% of total gross receipts for the year, (b) 5% of total assets as of the end of the tax year, or (c) \$250,000.*) If yes, please quantify and describe.

6. Does the organization have members or stockholders? If "yes," describe the classes of members and the rights they hold to elect the governing body, approve decisions of the governing body, or receive a share of the organization's profits or net assets.

**Or check here to use the same answer as last year's Form 990**

7. a - Does the organization have members, stockholders, or other persons who may elect one or more member of the governing body? If "yes," describe the class of such persons and the nature of their rights.

**Or check here to use the same answer as last year's Form 990**

Answer "Yes" if at any time during the organization's tax year there were one or more persons (other than the organization's **governing body** itself, acting in such capacity) that had the right to elect or appoint one or more members of the organization's governing body, whether periodically, as vacancies arise, or otherwise.

- b - Are any decisions of the governing body subject to approval by members, stockholders, or other persons? If yes, describe the class of such persons, the decisions that require their approval, and the nature of their voting rights.

**Or check here to use the same answer as last year's Form 990**

8. Did the organization contemporaneously document the meetings held or written actions undertaken during the year by:
- a - the governing body?
  - b - each committee with authority to act on behalf of the governing body?

If "No," explain organization's practices or policies, if any, regarding documentation of meetings and written actions of its governing body and committees with authority to act on its behalf.

9. Is there any officer, director or trustee, or key employee who could NOT be contacted by the IRS if it were to use the organization's mailing address? If "Yes," provide the names and addresses.

**Section B - Policies**

10. a - Does the organization have local chapters, branches, or affiliates?

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? If "No," explain how the organization ensures that the local unit's activities are consistent with its own.

**Or check here to use the same answer as last year's Form 990**

11. Was a copy of the Form 990 provided to the organization's governing body before it was filed? (To answer this question "Yes," an organization must provide its governing board (for example, full board of directors or trustees) a complete copy of IRS Form 990 as it was filed with the IRS).

Describe the process, if any, the organization uses to review the Form 990, i.e., the process, if any, by which any of the organization's **officers, directors, trustees**, board committee members, or management reviewed the prepared Form 990, whether before or after it was filed with the IRS, including specifics regarding who conducted the review, when they conducted it, and the extent of any such review. If no review was or will be conducted, state "No review was or will be conducted."

**Or check here to use the same answer as last year's Form 990**

12. a - Does the organization have a written conflict of interest policy?

A conflict of interest policy defines conflicts of interest, identifies the classes of individuals within the organization covered by the policy, facilitates disclosure of information that may help identify conflicts of interest, and specifies procedures to be followed in managing conflicts of interest. A "conflict of interest" arises when a person in a position of authority over an organization, such as an **officer, director**, or manager, may benefit financially from a decision he or she could make in such capacity, including indirect benefits such as to family members or businesses with which the person is closely associated. For this purpose, a conflict of interest does not include questions involving a person's competing or respective duties to the organization and to another organization, such as by serving on the boards of both organizations, that do not involve a material financial interest of, or benefit to, such person.

b - If "Yes", are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?

c - Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe the organization's practices for monitoring proposed or ongoing transactions for conflicts of interest and dealing with potential or actual conflicts, whether discovered before or after the transaction has occurred.

**Or check here to use the same answer as last year's Form 990**

The description should include an explanation of which persons are covered under the policy, the level at which determinations of whether a conflict exists are made, and the level at which actual conflicts are reviewed. Also explain any restrictions imposed on persons with a conflict, such as prohibiting them from participating in the **governing body's** deliberations and decision in the transaction.

13. Does the organization have a written whistleblower policy?

A whistleblower policy encourages staff and volunteers to come forward with credible information on illegal practices or violations of adopted policies of the organization, specifies that the organization will protect the individual from retaliation, and identifies those staff or board members or outside parties to whom such information can be reported. Answer "Yes" if the organization had this policy in place as of the last day of the organization's **tax year**.

14. Does the organization have a written document retention and destruction policy?

A document retention and destruction policy identifies the record retention responsibilities of staff, **volunteers**, board members, and outsiders for maintaining and documenting the storage and destruction of the organization's documents and records. Answer "Yes" if the organization had this policy in place as of the last day of the organization's **tax year**.

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?

b - Other officers or key employees of the organization?

Describe the process, identifying the offices or positions for which the process was used to establish compensation of the persons who served in those offices or positions, and state the year in which this process was last undertaken for each such person.

16. a - Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?

A joint venture or similar arrangement (or a “venture or arrangement”) means any joint ownership or contractual arrangement through which there is an agreement to jointly undertake a specific business enterprise, investment, or exempt-purpose activity without regard to: (1) whether the organization controls the venture or arrangement, (2) the legal structure of the venture or arrangement, or (3) whether the venture or arrangement is taxed as a partnership or as an association or corporation for federal income tax purposes. Disregard ventures or arrangements that meet both of the following conditions: 1. 95% or more of the venture’s or arrangement’s income for its tax year ending with or within the organization’s **tax year** is described in sections 512(b)(1)-(5) (including unrelated debt-financed income), and 2. The primary purpose of the organization’s contribution to, or investment or participation in, the venture or arrangement is the production of income or appreciation of property.

- 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?

Answer “Yes” if, as of the end of the organization’s tax year, the organization had both (1) adopted a written policy or procedure that requires the organization to negotiate in its transactions and arrangements with other members of the venture or arrangement such terms and safeguards adequate to ensure that the organization’s exempt status is protected, and (2) taken steps to safeguard the organization’s exempt status with respect to the venture or arrangement. Some examples of safeguards include: control over the venture or arrangement sufficient to ensure that it furthers the exempt purpose of the organization; requirements that the venture or arrangement give priority to exempt purposes over maximizing profits for the other participants; that the venture or arrangement not engage in activities that would jeopardize the organization’s exemption (such as political intervention or substantial lobbying for a 501(c)(3) organization); and that all contracts entered into with the organization be on terms that are arm’s length or more favorable to the organization.

### Section C - Disclosure

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

**Or check here to use the same answer as last year’s Form 990**

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 whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

**Or check here to use the same answer as last year’s Form 990**

Federal tax law does not require that such documents be made publicly available unless they were included in a form that is publicly available (such as Form 1023 or 1024).



20. State the name, physical address, and telephone number of the person who possesses the books and records of the 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

Compensation reporting in Form 990 Part VII is on a calendar year basis. For *fiscal year filers*, compensation must be reported for the calendar year ending within the organization's **tax year**.

- Provide a board list including all individuals who were on the board at any time during the year. Include each individual's name and title.
  
- 1. a - Prepare the attached schedule reflecting compensation information for the following individuals (definitions follow below) who were in such positions at any time during the tax year:
  - Directors/trustees who received compensation
  - Officers
  - Key Employees
  - Five current Highest Compensated Employees (other than an officer, director, trustee or key employee) receiving compensation in excess of \$100,000
  - Former officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation
  - 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

*For fiscal year organizations*, in addition to the calendar year schedule for the above individuals, also complete the attached schedule of compensation on a fiscal year basis for officers, directors, trustees and key employees, for reporting in Form 990 Part IX (Schedule of Functional Expenses).

**Director or trustee.** A "director or trustee" is a member of the organization's **governing body**, but only if the member has voting rights. A director or trustee that served at any time during the organization's **tax year** is deemed a current director or trustee. Members of advisory boards that do not exercise any governance authority over the organization are not considered directors or trustees. An "**institutional trustee**" is a trustee that is not an individual or natural person but an organization. For instance, a bank or trust company serving as the trustee of a trust is an institutional trustee.

**Officer.** An **officer** is a person elected or appointed to manage the organization's daily operations, such as a president, vice-president, secretary, or treasurer. An officer that served at any time during the organization's **tax year** is deemed a current officer. This definition encompasses "officers of the board" and "officers of the corporation." Treat as an officer the following persons, regardless of their titles: 1. **Top management official.** The person who has ultimate responsibility for implementing the decisions of the governing body or for supervising the management, administration, or operation of the organization. 2. **Top financial official.** The person who has ultimate responsibility for managing the organization's finances. If ultimate responsibility resides with two or more individuals (e.g., co-presidents or co-treasurers), who may exercise such responsibility in concert or individually, then treat all such individuals as officers.

**Key employee.** For purposes of Form 990 reporting, a current **key employee** is an **employee** of the organization (other than an **officer, director, or trustee**) who meets all three of the following tests: 1) **\$150,000 Test:** Receives **reportable compensation** from the organization and all **related organizations** in excess of \$150,000 for the **calendar year** ending with or within the organization's **tax year**. 2) **Responsibility Test:** (a) has responsibilities, powers or influence over the organization as a whole that is similar to those of officers, directors, or trustees; (b) manages a discrete segment or activity of the organization that represents 10% or more of the activities, assets, income, or expenses of the organization, as compared to the organization as a whole; or (c) has or shares authority to control or determine 10% or more of the organization's capital expenditures, operating budget, or compensation for **employees**. 3) **Top 20 Test:** Is one of the 20 employees (that satisfy the \$150,000 Test and Responsibility Test) with the highest reportable compensation from the organization and **related organizations** for the calendar year ending with or within the organization's **tax year**. If the organization has more than 20 individuals who meet the Responsibility Test and \$150,000 Test, report as key employees only the 20 individuals that have the highest reportable compensation from the organization and related organizations. Note that any others, up to five, might be reportable as current **highest compensated employees** over \$100,000. Use the calendar year ending with or within the organization's tax year for determining the organization's current key employees.

**Five Highest Compensated Employees.** The organization is required to list its current five **highest compensated employees** whose **reportable compensation** combined from the organization and **related organizations** is greater than \$100,000 for the calendar year ending with or within the organization's **tax year** and who are not also an **officer, director, trustee, or key employee** of the organization. Such individuals are the "current" five highest compensated employees. This may include persons who meet some but not all of the tests for key employee status. The organization is not required to list more than the top five such persons, ranked by amount of reportable compensation. Use the calendar year ending with or within the organization's tax year for determining the organization's current five highest compensated employees.

**Former** refers to an individual who did not serve in the capacity of an officer, director, trustee, key employee or highest paid employee during the current year, but did in a prior year, using a 5-year look-back period based on the annual period of the organization's tax year.

**Reportable compensation.** Reportable compensation consists of: For **officers** and other **employees** --- amounts required to be reported in Box 5 of Form W-2. For **directors** and individual **trustees** --- amounts required to be reported in Box 7 of Form 1099-MISC (plus Box 5 of Form W-2 if also compensated as an officer or employee). For **institutional trustees** --- fees for services paid pursuant to a contractual agreement or statutory entitlement.

**Other compensation.** Other compensation includes **compensation** other than **reportable compensation**, including **deferred compensation** not currently reportable on Form W-2, Box 5 or Form 1099-MISC, Box 7, and certain nontaxable benefits. See the Schedule J Questionnaire for additional instructions for other compensation to be reported. The following items of compensation provided by the filing organization must be reported as "other compensation" in all cases regardless of the amount to the extent they are not included as reportable compensation: 1. Tax-deferred contributions by the employer to a qualified defined-contribution retirement plan. 2. The annual increase in actuarial value of a qualified defined-benefit plan, whether or not funded or vested. 3. The value of health benefits provided by the employer, whether or not qualified, that are not included in reportable compensation. For this purpose, health benefits provided by the employer include payments of health benefit plan premiums, medical reimbursement and flexible spending programs, and the value of health coverage (rather than actual benefits paid) provided by an employer's self-insured or self-funded arrangement. Health benefits include dental, optical, drug, and medical equipment benefits. They do not include disability or long-term care insurance premiums or benefits for this purpose. 4. Tax-deferred contributions by the employer and employee to a non-qualified defined contribution plan, whether or not funded, vested, or subject to a substantial risk of forfeiture. 5. The annual increase in actuarial value of a non-qualified defined benefit plan, whether or not funded, vested, or subject to a substantial risk of forfeiture.

b - Provide the total number of individuals (including those required to be listed above) who received more than \$100,000 in reportable compensation from the Organization:

### Section B - Independent Contractors

1. Prepare the attached schedule for the Organization's five highest compensated independent contractors that received more than \$100,000 of compensation from the organization for services, whether professional or other personal services, using the amount reported on Form 1099-MISC, box 7 (or, if an entity not required to receive a Form 1099, use the amount that would be reported if Form 1099 were required).

This schedule is completed on the same calendar year basis used for Section A (see above).

2. Provide the total number of independent contractors (including those listed above) that received more than \$100,000 in reportable compensation from the Organization:

### Part IX - Statement of Functional Expenses

Each Organization should ensure that its accounting records and chart of accounts provide for the ability to report the following certain expense line item information by specified categories. Please provide the total amount for the following expense categories:

1. Grant expense - grants to governments, organizations and individuals in the U.S.
  2. Grant expense - grants to individuals in the U.S.
  3. Grant expense - grants to governments, organizations and individuals outside the U.S.
11. Prepare the attached schedule itemizing the following fees for services: management fees; legal; accounting; lobbying; professional fundraising; investment management; other professional fees (NOTE - this schedule should reconcile to the organization's financial statements)

### Part XI - Financial Statements and Reporting

2. c - 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?

Answer "Yes" if organization has a committee that is responsible under its governing documents or through delegation by its governing body for (i) overseeing the compilation, review or audit of the financial statements, and (ii) the selection of an independent accountant that compiled, reviewed or audited the statements.

If the process of oversight of the audit has changed from the prior year, check here and provide a description of the change

3. a - 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 audit(s)?

## Schedule A - Public Charity Test and Public Support

### Schedule B - Schedule of Contributors

All Section 501(c)(3) organizations are required to complete Schedule A and Schedule B

Is this Form 990 for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) Organization?

**Note:** Section 501(c)(3) organizations that are described in **170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)** are required to provide different information from those described in **IRC 509(a)(2)**. Please refer to last year's Form 990 Schedule A to verify which IRC section describes your organization, or contact our office to determine which code section is applicable to your organization.

#### **Complete EITHER SECTION ONE or SECTION TWO**

#### **SECTION ONE - For Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi):**

Schedule A requires the organization to report the amount of contributions received from any donor whose cumulative contributions for the current and prior four tax years exceeds 2% of total contributions for those periods.

(We will complete Schedule A based on information you provide for the current tax year and the information we have on file from your prior year returns. However, since a new donor may become a significant contributor in a given year, it may be necessary to request additional information to properly complete Schedule A.)

Schedule B requires the organization to report information for certain contributors whose contributions totaled \$5,000 or more for the current tax year. A **Special Rule** exists for those organizations who meet the 33 1/3 % public support test. If this applies, donor information is only required for contributors whose contributions are 2% or more of total contributions for the current tax year. (For example, if the organization's total contributions for the year are \$400,000, and the organization has met the 33 1/3% public support test, contributor information is only required for those contributors who contributed \$8,000 or more.)

Prepare the attached schedule showing the name, address and amount, of every contributor who, during the current year, gave the organization directly or indirectly, money, securities, or any other type of property aggregating \$5,000 or more for the year. In determining the aggregate amount, separate and independent gifts of less than \$1,000 may be disregarded. If the Special Rule applies to your organization, only include those contributors who made contributions aggregating 2% or more of total contributions for the year.

**Noncash Property.** For any **non-cash contributions** received by the organization, including **marketable securities**, that meet the applicable above reporting requirements for Schedule B, provide the description of the noncash contribution, and the date received by the Organization.

**NOTE regarding ANONYMOUS DONORS** - The IRS instructions to Form 990 require an organization to identify an "anonymous" donor if the organization has actual knowledge of such donor's identity.

**Complete EITHER SECTION ONE or SECTION TWO**

**SECTION TWO - For Organizations Described in IRC 509(a)(2):**

Schedule A requires the organization to report the amount of contributions that were received from **a disqualified person** for the current and prior four tax years.

A disqualified person is:

- a. A substantial contributor. A substantial contributor is any person who gave an aggregate amount of more than \$5,000, if that amount is more than 2% of the total contributions the foundation or organization received from its inception through the end of the year in which that person's contributions were received. If the organization is a trust, a substantial contributor includes the creator of the trust (without regard to the amount of contributions the trust received from the creator and related persons).
    - Any person who is a substantial contributor at any time generally remains a substantial contributor for all future periods even if later contributions by others push that person's contributions below the 2% figure discussed above.
    - Gifts from the contributor's spouse are treated as gifts from the contributor.
    - Gifts are generally valued at fair market value as of the date the organization received them.
  - b. An officer, director, or trustee of the organization or any individual having powers or responsibilities similar to those of officers, directors, or trustees.
  - c. An owner of more than 20% of the voting power of a corporation, profits interest of a partnership, or beneficial interest of a trust or an unincorporated enterprise that is a substantial contributor to the organization.
  - d. A family member of an individual in the first three categories.
  - e. A corporation, partnership, trust, or estate in which persons described in a through d above own more than 35% of the voting power, profits interest, or beneficial interest.
- For purposes of Form 990 Schedule A, section 4946, and section 509(a)(3), disqualified persons do not include foundation managers or organizations described in section 509(a)(1) or 509(a)(2)).

Schedule A also requires the organization to identify any gross receipts from earned revenue received from any disqualified person, or from any person or other than from a disqualified person, that exceed the greater of 1% of total support for the year or \$5,000

Schedule B requires the organization to report information for contributors whose contributions totaled \$5,000 or more for the current tax year.

Prepare the attached schedule showing the name, address and amount, of every contributor who (1) is a disqualified person or (2), during the current year, gave the organization directly or indirectly, money, securities, or any other type of property aggregating \$5,000 or more for the year. In determining the aggregate amount, separate and independent gifts of less than \$1,000 may be disregarded.

***Noncash Property.*** For any ***non-cash contributions*** received by the organization, including ***marketable securities***, that meet the applicable above reporting requirements for Schedule B, provide the description of the noncash contribution, and the date received by the Organization.

Also prepare the attached list to show the name and amount of earned revenue received during the year from any disqualified person, or from any person or other than from a disqualified person that exceed the greater of 1% of total support for the year or \$5,000.

(We will complete Schedule A based on information you provide for the current tax year and the information we have on file from your prior year returns. However, since a new donor may become a significant contributor in a given year, it may be necessary to request additional information to properly complete Schedule A.)

**NOTE regarding ANONYMOUS DONORS** - The IRS instructions to Form 990 require an organization to identify an "anonymous" donor if the organization has actual knowledge of such donor's identity.

**Schedule C - Political Campaign and Lobbying Activities**

Complete this section only if you answered YES to Part IV question 4 above.

**Lobbying Activities**

**For 501(c)(3) organizations that filed Form 5768 (election under section 501(h)):**

Provide the total lobbying expenditures to influence public opinion (grass roots lobbying):

Provide the total lobbying expenditures to influence a legislative body (direct lobbying)

**For 501(c)(3) organization that have NOT filed Form 5768 (election under section 501(h)):**

During the year, indicate whether organization attempted 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 any of the following, and indicate the amount of expenditure incurred:

Volunteers

Paid staff or management

Media advertisements

Mailings to members, legislators, or the public

Publications, or published or broadcast statements

Grants to other organizations for lobbying purposes

Direct contact with legislators, their staffs, government officials, or a legislative body

Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means

Other activities

If YES to Other Activities, describe Other Activities.

## Schedule D - Supplemental Financial Statements

### Part I - Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete this section only if you answered YES to Part IV question 6 above.

1. Total number of each at end of year
2. Contributions to each (during year)
3. Grants from each (during year)
4. Aggregate value of each 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?
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?

### Part II - Conservation Easements

Complete this section only if you answered YES to Part IV question 7 above.

1. Purpose(s) of conservation easements held by the organization (check all that apply):  
**Or check here if the answers are the same as last year's Form 990**  
  
Preservation of land for public use (e.g., recreation or pleasure)  
Protection of natural habitat  
Preservation of open space  
Preservation of an historically important land area  
Preservation of certified historic structure
2. Complete if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year:  
  
a - Total number of conservation easements  
b - Total acreage restricted by conservation easements  
c - Number of conservation easements on a certified historic structure  
d - Number of easements on a certified historic structure acquired after 8/17/06
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?
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 on a certified historic structure acquired after 8/17/06 satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Section 170(c)(4)(B)(i) requires each façade easement donated after August 17, 2006, to include a restriction which preserves the entire exterior of the building, including the front, sides, rear, and height of the building, and to prohibit any change in the exterior of the building which is inconsistent with the historical character of such exterior. Section 170(c)(4)(B)(ii) requires the donor and donee to enter into a written agreement certifying, among other things, that the donee organization has the resources to manage the historic preservation property and a commitment to do so.

9. 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 this section only if you answered YES to Part IV question 8 above.*

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):

**Or check here if the answers are the same as last year's Form 990**

Public exhibition  
Scholarly research  
Preservation for future generations  
Loan or exchange programs  
Other

4. Provide a description of the organization's collections and explain how they further the organization's exempt purpose.

**Or check here if the answer is the same as last year's form 990**

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?



**Part V - Endowment Funds**

Complete this section only if you answered YES to Part IV question 9 above.

3. a - Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
  - (i) - unrelated organizations?
  - (ii) - related organizations?
- b - If there are related organizations, are the related organizations listed as required on Schedule R?
4. Describe the intended uses of the organization's endowment funds:  
**Or check here if the answer is the same as last year's Form 990**

## Schedule E - Schools

Complete this section only if you answered YES to Part IV question 13 above.

1. Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
2. Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
3. Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain.
4. Does the organization maintain the following:
  - a - Records indicating the racial composition of the student body, faculty, and administrative staff?
  - b - Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
  - c - Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
  - d - Copies of all material used by the organization or on its behalf to solicit contributions?

If you answered "No" to any of the above, please explain.

5. Does the organization discriminate by race in any way with respect to:
  - a - Students' rights or privileges?
  - b - Admissions policies?
  - c - Employment of faculty or administrative staff?
  - d - Scholarships or other financial assistance?
  - e - Educational policies?
  - f - Use of facilities?
  - g - Athletic programs?
  - h - Other extracurricular activities?

If you answered "Yes" to any of the above, please explain on the next page.

6. a - Does the organization receive any financial aid or assistance from a governmental agency?

b - Has the organization's right to such aid ever been revoked or suspended?

If you answered "Yes" to either line 6a or line 6b, please explain.

7. Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain.

## Schedule F - Statement of Activities Outside the United States

### Regions

Reporting on Schedule F is based on geographic regions. Use the following regions for this purpose:

#### Central America and the Caribbean

Includes the following countries: Antigua & Barbuda, Aruba, Bahamas, Barbados, Belize, Cayman Islands, Costa Rica, Cuba, Dominica, Dominican Republic, El Salvador, Grenada, Guadeloupe, Guatemala, Haiti, Honduras, Jamaica, Martinique, Nicaragua, Panama, St. Kitts & Nevis, St. Lucia, St. Vincent & the Grenadines, Trinidad & Tobago, Turks & Caicos Islands, and Virgin Islands

#### East Asia and the Pacific

Includes the following countries: Australia, Brunei, Burma, Cambodia, China (including Hong Kong), East Timor, Fiji, Indonesia, Japan, Kiribati, Korea, Laos, Malaysia, Marshall Islands, Micronesia, Mongolia, Nauru, New Zealand, North Korea, Palau, Papua New Guinea, Philippines, Samoa, Singapore, Solomon Islands, South Korea, Taiwan, Thailand, Timor-Leste, Tonga, Tuvalu, Vanuatu, and Vietnam.

#### Europe (including Iceland and Greenland)

Includes the following countries: Albania, Andorra, Austria, Belgium, Bosnia & Herzegovina, Bulgaria, Croatia, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Greenland, Holy See, Hungary, Iceland, Italy, Ireland, Kosovo, Latvia, Liechtenstein, Lithuania, Luxembourg, Macedonia, Monaco, Montenegro, the Netherlands, Norway, Poland, Portugal, Romania, San Marino, Serbia, Slovakia, Slovenia, Spain, Switzerland, Turkey, and the United Kingdom (England, Northern Ireland, Scotland and Wales).

#### Middle East and North Africa

Includes the following countries: Algeria, Bahrain, Djibouti, Egypt, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Libya, Malta, Morocco, Oman, Qatar, Saudi Arabia, Syria, Tunisia, United Arab Emirates, West Bank and Gaza, and Yemen.

#### North America

Includes Canada and Mexico, but not the United States.

#### Russia and the newly Independent States

Includes the following countries: Armenia, Azerbaijan, Belarus, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Russia, Tajikistan, Turkmenistan, Ukraine, and Uzbekistan.

#### South America

Includes the following countries: Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, French Guiana, Guyana, Paraguay, Peru, Suriname, Uruguay, and Venezuela.

#### South Asia

Includes the following countries: Afghanistan, Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, and Sri Lanka.

#### Sub-Saharan Africa

Includes the following countries: Angola, Benin, Botswana, Burkina Faso, Burundi, Cameroon, Cape Verde, Central African Republic, Chad, Comoros, Democratic Republic of Congo, Republic of the Congo, Cote d'Ivoire, Equatorial Guinea, Eritrea, Ethiopia, Gabon, Gambia, Ghana, Guinea, Guinea Bissau, Kenya, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritania, Mauritius, Mozambique, Namibia, Nigeria, Rwanda, Sao Tome & Principe, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, Sudan, Swaziland, Tanzania, Togo, Uganda, Zambia, and Zimbabwe.

If an organization's activities involve a country not listed above, designate the appropriate region for the country.

### Part I - General Information on Activities Outside the United States

Complete this section only if you answered YES to Part IV question 14a or 14b above.

1. *For grantmakers.* Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

2. *For grantmakers.* Describe the organization's procedures for monitoring the use of grant funds outside the United States.

**Or check here if the answer is the same as last year's Form 990**

Describe how the organization monitors its grants to ensure that such grants are used for proper purposes or are not otherwise diverted from the intended use. For example, the organization may describe periodic reports required or field investigations conducted; or it may indicate that the organization is a "friends of" organization that supports specified foreign organizations.

3. **Activities per Region** - for each region in which the Organization conducts activities, please prepare the attached schedule.

Report each type of activity in a each region separately. Types of activities include: grantmaking, fundraising, unrelated trade or business, program services, investments, conducting board meetings, or sending agents of the organization to attend and speak at seminars and conferences.

Expenditures are reported based on the same method the organization uses to account for them in its financial statements, either accrual or cash basis.

Expenditures include salaries and wages, and other employment related costs paid to or for the benefit of employees located in the region; travel expenses to, from and within the region; rent to and other costs relating to offices located in the region; grants to recipients located in the region; bank fees and other account maintenance costs and fees; and payments to agents in the region. For 2009, allocations of indirect expenditures are not necessary if the organization does not separately track them.

Certain activities, including fundraising and investments, may not have reportable foreign expenditures.

Investments should be reported on a region-by-region basis separately from other activities in the region, completing only columns (a) and (d).

**Part II - Grants and Other Assistance to Organizations or Entities Outside the United States**

Complete this section only if you answered YES to Part IV question 15 above.

1. Prepare the attached schedule for any recipient which is an organization or entity that received more than \$5,000. (**NOTE:** Do not prepare this information if no one recipient received more than \$5,000.)

Grant expense is reported based on the same method the organization uses to account for them in its financial statements, either accrual or cash basis.

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 this section only if you answered YES to Part IV question 15 above.

Prepare the attached schedule for each type of grant or assistance reported, if the aggregate amount of all grants and assistance, made to individuals located outside the U.S. exceeded \$5,000.

Expenditures are reported based on the same method the organization uses to account for them in its financial statements, either accrual or cash basis.

## Schedule G - Supplemental Information Regarding Fundraising or Gaming Activities

### Part I - Fundraising Activities

Complete this section only if you answered YES to Part IV question 17 above.

1. Indicate whether the organization raised funds through any of the following activities. (Check all that apply):  
**Or check here if the answers are the same as last year's Form 990**
  - a - mail solicitations
  - b - email solicitations
  - c - phone solicitations
  - d - in-person solicitations
  - e - solicitation of non-government grants
  - f - solicitation of government grants
  - g - special fundraising events
  
2. a - Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees) or entity in connection with professional fundraising activities?  
  
b - If "Yes," prepare the attached schedule for the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.
  
3. List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

### Part III - Gaming

Complete this section only if you answered YES to Part IV question 19 above.

For Organizations reporting more than \$15,000 in revenue from gaming activities, please prepare the attached schedule for each type of gaming activity conducted by the organization.

9. Enter the state(s) in which the organization operates gaming activities:  
  
a - Is the organization licensed to operate gaming activities in each of these states? If "No," Explain:
  
10. Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?
  
11. Does the organization operate gaming activities with nonmembers?
  
12. Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

13. Indicate the percentage of gaming activity operated in:

a - The organization's facility

b - An outside facility

14. Provide the name and address of the person who prepares the organization's gaming/special events books and records:

15. a - Does the organization have a contract with a third party from whom the organization receives gaming revenue?

b - If "Yes," indicate the amount of gaming revenue received by the organization and the amount of gaming revenue retained by the third party

c - If "Yes," provide the following information about the third party:

Name:

Address:

16. Gaming Manager Information - Complete the following for the person who has overall supervision and management of the **gaming** operation. Generally, this person has responsibilities that may include record keeping, money counting, hiring and firing of workers and making the bank deposits for the gaming operation.

Name:

Gaming Manager Compensation:

Description of Services Provided:

Check box if Director/Officer -

Check box if Employee -

Check box if Independent Contractor -

17. Mandatory Distributions

a - Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

b - Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year:



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

*Complete this section only if you answered YES to Part IV question 21 or 22 above.*

**Part I - General Information on Grants and Assistance**

1. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2. Describe the organization's procedures for monitoring the use of grant funds in the United States.

**Or check here if the answer is the same as last year's Form 990**

In general terms, describe how the organization monitors its grants to ensure that such grants are used for proper purposes and are not otherwise diverted from the intended use. For example, the organization may describe periodic reports required or field investigations conducted.

**Part II - Grants and Other Assistance to Governments and Organizations in the United States**

1. Prepare the attached schedule for any grant recipient that received more than \$5,000

Or check this box if no one recipient received more than \$5,000

2. Enter total number of 501(c)(3) and government organizations:
3. Enter total number of other organizations:

**Part III - Grants and Other Assistance to Individuals in the United States**

Prepare the attached schedule for each type of grant or assistance made by the Organization.

## Schedule J - Compensation Information

### Part I - Questions Regarding Compensation

1. a - Check the appropriate box(es) if the organization provided any of the following to or for a person included in the list of Officers, Directors, Trustees, Key Employees, or Highly Compensated Employees:

- first-class or charter travel
- housing allowance or residence for personal use
- travel for companions
- payments for business use of personal residence
- tax indemnification and gross-up payments
- health or social club dues or initiation fees
- discretionary spending account (not including accountable plans for business expenses)
- personal services (e.g., maid, chauffeur, chef)

Describe information regarding these items, if applicable:

b - If any of the above items apply, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," explain:

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 above?
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.

- compensation committee
- written employment contract
- independent compensation consultant
- compensation survey or study
- Form 990 of other organizations
- approval by the board or compensation committee

4. During the year, did any person included in the list of Officers, Directors, Trustees, Key Employees, or Highly Compensated Employees:

- a - receive a severance payment or change of control payment?
- b - participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c - participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of these, list the persons and provide the applicable amounts for each item.

5. For persons listed in included in the list of Officers, Directors, Trustees, Key Employees, or Highly Compensated Employees, did the organization pay or accrue any compensation contingent on the revenues of:

- a - the organization?
- b - any related organization?

If "Yes," describe:

6. For persons listed in included in the list of Officers, Directors, Trustees, Key Employees, or Highly Compensated Employees, did the organization pay or accrue any compensation contingent on the net earnings of:

- a - the organization?
- b - any related organization?

If "Yes," describe:

**Schedule K - Supplemental Information on Tax Exempt Bonds**

*Complete this section only if you answered YES to Part IV question 24 above.*

**Part I - Bond Issues**

Please prepare the attached schedule for each reportable Bond Issue.

**Part II - Proceeds**

Prepare the attached schedule which provides the required information for the proceeds of each reportable bond issue.

**Part III - Private Business Use**

Prepare the attached schedule which provides the required information for the Private Business Use of each reportable bond issue.

**Part IV - Arbitrage**

Prepare the attached schedule which provides the required information for Arbitrage related to each reportable bond issue.

## Schedule L - Transactions With Interested Persons

Prepare the attached schedule which reflects the following information for transactions with each interested person, regardless of amount.

### Part II - Loans to and from Interested Persons

Complete this section only if you answered YES to Part IV question 26 above.

**Interested persons.** Interested persons are as follows: 1) Current or former officers, directors, trustees, key employees, and five highest compensated employees; 2) disqualified persons.

### Part III - Grants or Assistance Benefitting Interested Persons\_

Complete this section only if you answered YES to Part IV question 27 above.

**Interested persons.** An "interested person" means a current or former officer, director, trustee, or key employee; a substantial contributor; or a related person.

A "substantial contributor" is a person that contributed during the organization's tax year at least \$5,000 and is required to be reported by name in Schedule B, Schedule of Contributors, for the organization's tax year.

A "related person," in turn, means: 1) a member of the organization's grant selection committee, 2) a family member of any of the organization's current or former officers, directors, trustees, or key employees, of substantial contributors, or of members of the organization's grant selection committee, 3) a 35% controlled entity (as defined in section 4958(f)(3)) of any of the organization's current or former officers, directors, trustees, or key employees, of a substantial contributor; or of a member of the organization's selection committee, or 4) an employee (or child of an employee) of a substantial contributor or of a 35% controlled entity of a substantial contributor, but only if the employee (or child of an employee) received the grant or assistance by the direction or advice of the substantial contributor or 35% controlled entity, or pursuant to a program funded by the substantial contributor that was intended primarily to benefit such employees (or their children).

### Part IV - Business Transactions Involving Interested Persons

Complete this section only if you answered YES to Part IV question 28 above.

**Interested persons.** An interested person is a current or former officer, director, trustee, or key employee, or any of the following: 1) A family member of a current or former officer, director, trustee, or key employee; 2) An entity more than 35% owned, directly or indirectly, individually or collectively, by (1) one or more current or former officers, directors, trustees, or key employees and/or (2) their family members; 3) An entity **other than a tax-exempt organization under section 501(c)** of which a current or former officer, director, trustee, or key employee was serving at the time of the transaction as (1) an officer, (2) a director, (3) a trustee, (4) a key employee, (5) a partner or member with an ownership interest in excess of 5% if the entity is treated as a partnership, or (6) a shareholder with an ownership interest in excess of 5% if the entity is a professional corporation.

**Schedule M - Non-Cash Contributions**

Complete this section only if you answered YES to Part IV question 29 or 30 above.

For organizations which received more than \$25,000 of aggregate non-cash contributions for the fiscal year, prepare the attached schedule for each applicable type of non-cash contribution.

29. Provide the number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Part IV, Donee Acknowledgement:

30. a - During the year, did the organization receive by contribution any property 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.

31. Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32. a - Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?

b - If "Yes," describe.

## Schedule R - Related Organizations and Unrelated Partnerships

*Complete this section only if you answered YES to any of Part IV questions 33 - 37 above.*

**Relationships.** An organization is a related organization to the filing organization if it stands in one or more of the following relationships to the filing organization: Parent—an organization that controls (see definition of control, below) the filing organization; Subsidiary—an organization controlled (see definition of control, below) by the filing organization; Brother/Sister—an organization controlled (see definition of control, below) by the same person or persons that control the filing organization; Supporting/Supported—an organization that is (or claims to be) at any time during the organization's tax year (i) a supporting organization of the filing organization within the meaning of section 509(a)(3), if the filing organization is a supported organization within the meaning of section 509(f)(3), or (ii) a supported organization, if the filing organization is a supporting organization

**Definition of control.** In the case of nonprofit organizations and other organizations without owners or persons having beneficial interests, whether such organization is taxable or tax-exempt, control means:

In the case of a parent/subsidiary relationship between nonprofit organizations: the power to remove and replace (or to appoint or elect, if such power includes a continuing power to appoint or elect periodically or in the event of vacancies) a majority of the nonprofit organization's or other organization's directors or trustees, or a management or board overlap where a majority of the subsidiary organization's directors or trustees are trustees, directors, officers, employees, or agents of the parent organization.

In the case of a brother/sister relationship between nonprofit organizations: the same persons constitute a majority of the members of the governing body of both organizations.

In the case of stock corporations and other organizations with owners or persons having beneficial interests, whether such organization is taxable or tax-exempt, control means any of the following relationships: ownership of more than 50% of the stock (by voting power or value) of a corporation, ownership of more than 50% of the profits or capital interest in a partnership, ownership of more than 50% of the profits or capital interest in a limited liability company (LLC) taxed as a partnership, regardless of the designation under state law of the ownership interests as stock, membership shares, or otherwise under state law, being a managing partner or managing member in a partnership or LLC taxed as a partnership which has three or fewer managing partners or managing members (regardless of which partner or member has the most actual control), being a general partner in a limited partnership which has three or fewer general partners (regardless of which partner has the most actual control), being the sole member of a disregarded entity, or ownership of more than 50% of the beneficial interests in a trust.

### Part I - Identification of Disregarded Entities

*Complete this section only if you answered YES to Part IV question 33 above.*

For any related organization that is treated as a **disregarded entity** for federal tax purposes, prepare the attached schedule.

### Part II - Identification of Related Tax-Exempt Organizations

*Complete this section only if you answered YES to Part IV question 34 above.*

For any related **tax-exempt organization**, prepare the attached schedule.

### Part III - Identification of Related Organizations Taxable as a Partnership

*Complete this section only if you answered YES to Part IV question 34 above.*

For any related organization taxable as a **partnership**, prepare the attached schedule.

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

*Complete this section only if you answered YES to Part IV question 34 above.*

For any related organization taxable as a **corporation or trust**, prepare the attached schedule.

**Part V - Transactions with Related Organizations**

Complete this section only if you answered YES to Part IV questions 34, 35 or 36 above.

1. During the tax year did the organization engage in any of the following transactions with one or more related organizations:
  - a - Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity
  - b - Gift, grant, or capital contribution to other organization
  - c - Gift, grant, or capital contribution from other organization
  - d - Loans or loan guarantees to or for other organization
  - e - Loans or loan guarantees by other organization
  - f - Sale of assets to other organization
  - g - Purchase of assets from other organization
  - h - Exchange of assets
  - l - Lease of facilities, equipment, or other assets to other organization
  - j - Lease of facilities, equipment, or other assets from other organization
  - k - Performance of services or fundraising solicitations for other organization
  - l - Performance of services or fundraising solicitations by other organization
  - m - Sharing of facilities, equipment, mailing lists, or other assets
  - n - Sharing of paid employees
  - o - Reimbursement paid to other organization for expenses
  - p - Reimbursement paid by other organization for expenses
  - q - Other transfer of cash or property to other organization
  - r - Other transfer of cash or property from other organization

If the answer to any of the above is "Yes," prepare the attached schedule listing the Name of other organization, Transaction Type, and the Amount involved.

**Part VI - Unrelated Organizations Taxable as a Partnership**

Complete this section only if you answered YES to Part IV question 37 above.

For any **unrelated** organizations treated as a partnership (excluding partnerships where 95% or more of the organization's gross income from the partnership is from interest, dividends, royalties, rents, and capital gains, and excluding partnerships where the organization's primary purpose is the production of income and not conducting charitable activity) through which the organization conducted more than 5% of its activities, prepare the attached schedule.