

IRS Form 990 contains a wealth of information—far too much to discuss in a quick overview. Here, however, is a review of the parts of the form as well as an introduction to several of the fields people find most useful and tips for deciphering the information in the form.

The Header

Although it makes up a relatively small portion of the 990, the header contains information that can orient you before you review the form.

Identifies the type of 990. If something in a 990 looks strange, check here to confirm that it is a 990 and not a 990-EZ or 990-PF.

Form year. The IRS uses the *beginning* of the fiscal year covered by a 990 for the *form year*. It uses the *end* of the fiscal year for the *fiscal year* date. Thus, if the fiscal year began 7/1/09 and ended 6/31/10, the *form year* would be 2009, but the *fiscal year* would be 2010. Check line A to confirm the fiscal year start and end dates.

Form 990	Return of Organization Exempt From Income Tax	OMB No. 1545-0047
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)		2010 Open to Public Inspection
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.		
A For the 2010 calendar year, or tax year beginning _____, 2010, and ending _____, 20		
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite City or town, state or country, and ZIP + 4	D Employer identification number E Telephone number G Gross receipts \$
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
J Website: ▶ K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: <input type="checkbox"/> M State of legal domicile:

Identifies the 990 as the first one the nonprofit has filed.

Indicates that the 990 includes information for affiliates under a group exemption.

Indicates the organization no longer exists (and therefore will not be filing any more 990s).

Part I—Summary

Part I is exactly its title says it is—a summary of key information presented elsewhere in the form. It’s a snapshot of what is in the rest of the 990.

Brief description of the nonprofit’s mission. At GuideStar, we believe this is the most important part of the form, because everything a nonprofit does should flow from its mission.

Many of the lines in Part I end with parentheses indicating where in the form the information in a particular line came from. If you have questions about a line, go to the part and line(s) indicated in the parentheses. But remember: what you see on a 990 is what you get. If a line doesn’t indicate that more detail is provided in another section or on a schedule, then you probably won’t find additional information for that particular entry elsewhere in the form.

Part I Summary			
Activities & Governance	1	Briefly describe the organization’s mission or most significant activities:	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	3
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5
	6	Total number of volunteers (estimate if necessary)	6
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a
	b	Net unrelated business taxable income from Form 990-T, line 34	7b
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year
	9	Program service revenue (Part VIII, line 2g)	Current Year
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	
	14	Benefits paid to or for members (Part IX, column (A), line 4)	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶	
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	
	20	Total assets (Part X, line 16)	Beginning of Current Year
	21	Total liabilities (Part X, line 26)	End of Year
	22	Net assets or fund balances. Subtract line 21 from line 20	

GuideStar users are often surprised that they can’t find donor lists in a 990. With two exceptions, donor information provided in a 990 is confidential; when either the IRS or the filing nonprofit releases a copy of a 990 to the public, they must redact—mask—all information that will identify the donors, whether the donor is an individual, corporation, 501(c)(3) private foundation, or 501(c)(3) public charity .

The exceptions are Forms 990-PF filed by 501(c)(3) private foundations and Forms 990 filed by Section 527 political organizations. For these nonprofits, donor information is public information.

Part II—Signature Block

Part II is located at the bottom of the first page of the 990 and shows the signature and title of the nonprofit official who approved the 990 and, if a paid preparer completed the form, who that person was.

The 990 is an official document, submitted to the IRS under penalties of perjury.

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

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

Paid Preparer Use Only
Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check if self-employed PTIN _____
Firm's name _____ Firm's EIN _____
Firm's address _____ Phone no. _____

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form **990** (2010)

Part III—Mission and Programs

Part III describes the nonprofit's mission and its most significant activities carrying out that mission.

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Part III Statement of Program Service Accomplishments
Check if Schedule O contains a response to any questions below

1 Briefly describe the organization's mission: _____

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

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

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

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

The mission—the most important information in the form.

Narrative and financial information on the three largest (by amount spent on them) activities to carry out the mission. Here you can see what the nonprofit considers most important as well as begin evaluating it: Do the programs support the mission as stated in line 1? Are the program descriptions concrete, or are they merely vague generalizations? Did the nonprofit provide all of the data required?

Part IV—Checklist of Required Schedules

When the IRS released the current Form 990 at the end of 2007, it was the first time since 1979 that the form had been completely overhauled. As part of the redesign, the IRS created several schedules to provide more information on issues of concern to the public, Congress, and the IRS itself.

Part IV poses 38 questions on such topics as engagement in political activities, paid fundraiser expenses, gaming revenue, and loans made by exempt organizations to their board members and senior staff. An organization answering “Yes” to any question in Part IV must file the schedule indicated on that line. Part IV takes up two full pages of the 990.

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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)? <i>If “Yes,” complete Schedule A</i>	1	
2	Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	2	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If “Yes,” complete Schedule C, Part I</i>	3	
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If “Yes,” complete Schedule C, Part II</i>	4	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If “Yes,” complete Schedule C, Part III</i>	5	

Part V—Statements Regarding Other IRS Filings and Tax Compliance

Although not required to pay federal income tax, a tax-exempt organization may still need to file IRS forms related to employee wages and withholding, unrelated business income (income generated by activities that do not directly carry out the nonprofit’s mission), sponsorship of donor-advised funds, and even income received for indoor tanning services. Part V comprises 14 questions addressing these additional filings and compliance issues.

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Part V Statements Regarding Other IRS Filings and Tax Compliance			
Check if Schedule O contains a response to any question in this Part V			<input type="checkbox"/>
		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> . (see instructions)			

Part VI—Governance, Management, and Disclosure

Part VI is another section added to the 990 as part of the revision released in December 2007. It contains questions about the filing organization’s governing body (i.e., its board); whether the nonprofit has conflict of interest, whistleblower, document retention/destruction, and other policies in place; the procedures it follows for establishing executive compensation; and how it makes its public documents (its three most current 990s and its application for exemption) available to the public.

IRS officials believe that nonprofits that are following best practices in these areas are more likely to be in compliance with the U.S. tax code.

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a		
b Enter the number of voting members included in line 1a, above, who 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 governing documents since the prior Form 990 was filed? 4		
5 Did the organization become aware during the year of a significant 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		
9 Is there any officer, director, 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. 9		

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Does the organization have local chapters, branches, or affiliates? 10a		
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? 10b		
11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? 11a		
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. 11b		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13 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		
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 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request

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

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

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Part VII—Compensation

Unlike the old 990, which reported compensation partly in the main form and partly on a schedule, the current 990 presents all compensation data in Part VII.

All current officers, directors, and trustees (board members) must be listed, even if they are not paid for their service. (Most nonprofit board members are *not* paid.)

All key employees must be listed. A key employee is someone who (1) received more than \$150,000 in compensation from the nonprofit or the nonprofit + related organization(s) and (2) controls at least 10% of the nonprofit's assets and activities and (3) is one of the top 20 most highly paid employees.

The nonprofit must list the 5 most highly paid employees who (1) are *not* officers, directors, trustees, or key employees and (2) received more than \$100,000 from the nonprofit or the nonprofit + related organizations.

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors
 Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1)										
(2)										

Former officers, directors, trustees, and highest compensation employees may also need to be listed, depending on how much they were paid.

Compensation from related nonprofits reported here

Part VII—Compensation, continued

Part VII is also where the five highest paid independent contractors that received more than \$100,000 must be reported.

Section B. Independent Contractors		
1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.		
(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶		

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Part VIII—Revenue

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

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Here you can find details on the kinds of revenue the nonprofit received.

Part IX—Expenses, Part X—Balance Sheet

Part IX provides a breakdown of expenses, divided into program service expenses, management and general expenses, and fundraising expenses; Part X compares financial indicators from the beginning of the fiscal year with the end of the fiscal year.

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Part IX Statement of Functional Expenses					
Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).					
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 a				
4	Benefits paid to or for me				
5	Compensation of current trustees, and key employees				
6	Compensation not included on lines 4 and 5 for persons (as defined under section 501(c)(9)) described in section 501(c)(9)				
7	Other salaries and wages				
8	Pension plan contributions and section 403(b) employer contributions				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employee):				
a	Management				
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising services				
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 other expenses for any federal, state, or local government				
19	Conferences, conventions, and other meetings				
20	Interest				
21	Payments to affiliate organizations				
22	Depreciation, depletion, and amortization				
23	Insurance				
24	Other expenses. Itemize above (List miscellaneous: line 24f amount exceeds (A) amount, list line 24f expenses.)				
a	_____				
b	_____				
c	_____				
d	_____				
e	_____				
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f				
26	Joint costs. Check here SOP 98-2 (ASC 958-720) only if the organization (B) joint costs from a campaign and fundraising				

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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, and highest compensated employees. Complete Part II of Schedule L		5		
6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		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 or other basis. Complete Part VI of Schedule D		10a		
10b	Less: accumulated depreciation		10b		10c
11	Investments—publicly traded securities		11		
12	Investments—other securities. See Part IV, line 11		12		
13	Investments—program-related. See Part IV, line 11		13		
14	Intangible assets		14		
15	Other assets. See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 34)		16		
Liabilities					
17	Accounts payable and accrued expenses		17		
18	Grants payable		18		
19	Deferred revenue		19		
20	Tax-exempt bond liabilities		20		
21	Escrow or custodial account liability. Complete Part IV of Schedule D		21		
22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
23	Secured mortgages and notes payable to unrelated third parties		23		
24	Unsecured notes and loans payable to unrelated third parties		24		
25	Other liabilities. Complete Part X of Schedule D		25		
26	Total liabilities. Add lines 17 through 25		26		
Net Assets or Fund Balances					
27	Unrestricted net assets		27		
28	Temporarily restricted net assets		28		
29	Permanently restricted net assets		29		
Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
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. Add lines 27 through 32		33		
34	Total liabilities and net assets/fund balances. Add lines 16 and 33		34		

Part XI—Reconciliation of Net Assets, Part XII—Financial Statements and Reporting

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Part XI Reconciliation of Net Assets		
Check if Schedule O contains a response to any question in this Part XI <input type="checkbox"/>		
1	Total revenue (must equal Part VIII, column (A), line 12)	1
2	Total expenses (must equal Part IX, column (A), line 25)	2
3	Revenue less expenses. Subtract line 2 from line 1	3
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4
5	Other changes in net assets or fund balances (explain in Schedule O)	5
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6
Part XII Financial Statements and Reporting		
Check if Schedule O contains a response to any question in this Part XII <input type="checkbox"/>		
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.	Yes No
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	
2b	Were the organization's financial statements audited by an independent accountant?	
2c	If "Yes" to line 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	
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?	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	
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Schedules

As of December 2010:

- Schedule A—Public Charity Status and Public Support
- Schedule B—Schedule of Contributors
- Schedule C—Political Campaign and Lobbying Activities
- Schedule D—Supplemental Financial Statements
- Schedule E—Schools
- Schedule F—Statement of Activities Outside the United States
- Schedule G—Supplemental Information Regarding Fundraising or Gaming Activities
- Schedule H—Hospitals
- Schedule I—Supplemental Information on Grants and Other Assistance to Organizations, Governments, and Individuals in the United States
- Schedule J—Compensation Information
- Schedule L—Transactions with Interested Persons
- Schedule M—Non-Cash Contributions
- Schedule N—Liquidation, Termination, Dissolution, or Significant Disposition of Assets
- Schedule O—Supplemental Information to Form 990
- Schedule R—Related Organizations and Unrelated Partnerships

Where to Get More Information

- GuideStar's Form 990 FAQs—answers to the questions people ask us most often about the 990. <http://www2.guidestar.org/rxg/help/faqs/form-990/index.aspx>
- Form 990 instructions—downloadable from the Forms & Publications section of the IRS Web site, www.irs.gov. The 990 instructions provide a wealth of information, including a line-by-line section.
- Charities & Non-Profits section of the IRS Web site—a treasure trove of information pertaining to tax-exempt organizations. The availability of forms for a new tax year, changes in filing requirements, and other topics related to the 990 are all announced in this section of www.irs.gov.

The image shows a composite screenshot of two websites. The top portion is the GuideStar website, displaying the 'FAQs: Form 990' page. A list of 12 frequently asked questions is visible, such as 'What is an IRS Form 990?' and 'Where does GuideStar get the 990s?'. The bottom portion is the IRS website, showing the 'Charities & Non-Profits' navigation tab. Two callout boxes with arrows point to specific elements: one points to the 'Forms & Pubs' section where the '990 Inst' link is highlighted, and the other points to the 'Charities & Non-Profits' tab in the main navigation bar.

Click here for the instructions.

Click here to go to the Charities & Non-Profits section.