

Header Box C Name of Organization

Enter your organization's legal name here.

If your organization operates under a name different from its legal name, enter "a.k.a." (also known as) and the alternate name after the legal name. If multiple a.k.a. names will not fit in the box, list them in Schedule O (link below).

If your organization's name has legally changed, check the "Name change" box found under item B.

To report the name change, see the "Name change" paragraph found under "Completing the Heading of Form 990-EZ" in the Form 990-EZ instructions (link below).

[Form 990 or 990-EZ, Schedule O](#)

[Form 990-EZ, Instructions – Name Change](#)

Close

Header Box C Address

Enter your organization's street address and include the suite, room or other unit number if you have one. If your organization receives mail at a P.O. box, enter the box number instead of the street address.

If a third party such as an accountant or an attorney receives your organization's mail, enter "C/O" on the street address line followed by the third party's name and street address or P.O. box.

For foreign addresses, enter the city or town, state or province, the full name of the country (no abbreviations) and the postal code.

If your organization's address has changed since you last filed and you did not complete Form 8822-B, Change of Address or Responsible Party — Business (link below), check the "Address change" box under item B.

If a change of address occurs after the return is filed, use Form 8822-B to notify the IRS of the new address.

[Form 8822-B, Change of Address or Responsible Party — Business](#)

Close

Header Box D Employer identification number (EIN)

Enter your organization's nine-digit employer identification number (EIN) in Item D.

Your organization should have only one EIN. If you have more than one EIN, or if you do not know your organization's EIN, contact the IRS at 877-829-5500 for assistance. This space may not be left blank.

A subordinate organization in a group exemption that is filing an individual Form 990-EZ return must use its own EIN, not the EIN of the central organization or of the group return.

Header Box F Group Exemption Number

Enter the four-digit group exemption number if the organization is included in a group exemption. The group exemption number (GEN) is a number assigned by the IRS to the central/parent organization of a group that has a group exemption letter.

If you are a subordinate organization and you don't know your GEN, contact the central/parent organization.

Header Box H Check if the organization is NOT required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

Be sure to check the box in Item H if your organization does NOT have a Schedule B filing requirement.

In general, a Schedule B may be required if your organization received \$5,000 or more from any one contributor during the tax year. For more information, see the "Item H. Schedule B" paragraph found under "Completing the Heading of Form 990-EZ" in the Form 990-EZ instructions (link below).

[Form 990-EZ, Instructions – Item H. Schedule B](#)

Close

Part I Revenue, Expenses and Changes in Net Assets or Fund Balances (see the instructions for Part I)

The instructions section titled "Part 1. Revenue, Expenses, and Changes in Net Assets or Fund Balances" (link below) has a complete description about each line in this section. If you are unsure about what to report and where it belongs, review the instructions.

[Form 990-EZ, Instructions – Part 1. Revenue, Expenses, and Changes in Net Assets or Fund Balances](#)

Close

Part I Line 1 Contributions, gifts grants and similar amounts received

On Line 1, report voluntary contributions. For example, report payments for which the payer (donor) does not receive fair market value from the recipient organization. Report contributions on line 1 even if they aren't deductible by the contributor.

Part I Line 2 Program service revenue including government fees and contracts

On Line 2, enter any program service revenue, also known as exempt function income, the organization has. Program services are primarily activities an organization conducts in pursuit of its exempt function.

Part I Line 3 Membership dues and assessments

On Line 3, enter members' dues and assessments if the filing organization offers benefits with a fair market value equal to the cost of dues or assessments.

Part I Line 4 Investment income

On Line 4, include the amount of interest received from interest-bearing checking accounts, savings, and temporary cash investments, including earnings received from mutual savings banks or money market funds, etc.

Part I Line 12 Salaries, other compensation and employee benefits

Employment Tax Reminder: If your organization pays wages to employees, it is responsible for withholding, depositing, paying and reporting federal income tax, Social Security and Medicare (FICA) taxes, and federal unemployment tax (FUTA), unless specifically excepted by law from those requirements. For more information, refer to Publication 15, (Circular E), Employer's Tax Guide (link below).

[Publication 15, \(Circular E\), Employer's Tax Guide](#)

[Close](#)

Part I Line 13 Professional fees and other payments to independent contractors

If your organization pays \$600 or more to persons not treated as employees, you may be required to file Form 1099-MISC, Miscellaneous Income. For more information, see the instructions for Form 1099-MISC (link below).

[Form 1099-MISC, Instructions – Miscellaneous Income](#)

Close

Part I Line 16 Other expenses (describe in Schedule O)

"Other expenses" includes expenses such as penalties, fines, and judgments; unrelated business income taxes; insurance, interest, depreciation, and real estate taxes not reported as occupancy expenses; travel and transportation costs; and expenses for conferences, conventions, and meetings.

[Schedule O - Supplemental Information to Form 990 or 990-EZ](#)

Close

Part II Balance Sheet

Every Form 990-EZ filer must complete columns (A) and (B) of Part II, Balance Sheets.

Don't submit a substitute balance sheet. Failure to complete Part II can result in penalties for filing an incomplete return.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Operational Test Reminder for 501(c)(3) Organizations:

To continue qualifying for exemption, your organization must engage exclusively in activities that accomplish its exempt purpose(s). You may not:

- Engage in political campaigns
- Conduct substantial lobbying
- Allow earnings to inure to the benefit of anyone
- Operate for the benefit of someone's private interests
- Operate an unrelated trade or business as a primary purpose

For additional information, refer to the Operational Test, Publication 557, Tax Exempt Status for Your Organization (link below).

[Publication 557, Tax Exempt Status for Your Organization](#)

Close

Part III Lines 28 – 30 Program descriptions

On Lines 28, 29 and 30, describe your three largest program services accomplishments as measured by total expenses. A program service is a major, usually ongoing, objective of your organization, such as adoptions, recreation for the elderly, rehabilitation, or publication of journals.

Be descriptive of your accomplishments, and show measurements such as clients served, days of care, number of sessions or events held, or publications issued.

Part III – Lines 28 – 30 Grants

If your organization paid any grants to others as part of one of your programs, enter the amount here or in the corresponding box for Lines 29, 30 or 31.

Part III – Lines 28 – 30 Expenses

The expenses you enter on Lines 28a, 29a and 30a must include amounts you spent on the programs you described in the spaces to the left.

501(c)(3) and 501(c)(4) organizations are required to complete these lines; they are optional for others.

Part IV List of Officer, Directors, Trustees, and Key Employees, Column (a) Name and title

List each person who was an officer, director, trustee, or key employee of your organization at any time during the tax year, even if they did not receive any compensation from the organization.

For definitions of these roles, see the "Part IV. List of Officers, Directors, Trustees, and Key Employees" portion of the Form 990-EZ instructions ([link below](#)).

[Form 990-EZ, Instructions – Part IV. List of Officers, Directors, Trustees, and Key Employees](#)

[Close](#)

Part IV List of Officer, Directors, Trustees, and Key Employees, Columns (c), (d), and (e) - Reportable compensation and benefits

If your organization uses a fiscal year other than the calendar year, report amounts in Columns c, d and e for the calendar year that ended within your fiscal year.

If your organization did not pay any compensation, enter "-0-" in these columns for the individuals reported in Column a.

Part V, lines 33 and 34 – new activities or changes in organizational documents

If you check the "Yes" box for either Line 33 or 34, attach a completed Schedule O, Supplemental Information to Form 990 or 990-EZ (link below), to your return.

[Form 990 or 990-EZ, Schedule O](#)

[Close](#)

Part V Line 34 Changes to organizational documents

Organizational Test Reminder for 501(c)(3) Organizations: Your organization must be organized exclusively for one or more of the exempt purposes in Section 501(c)(3). They include charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals.

The term charitable is used in its generally accepted legal sense and includes relief of the poor, distressed, or underprivileged; advancement of religion; advancement of education or science; erecting or maintaining public buildings, monuments, or works; lessening the burdens of government; lessening neighborhood tensions; eliminating prejudice and discrimination; defending human and civil rights secured by law; and combating community deterioration and juvenile delinquency.

Your organizing document must not expressly permit more than an insubstantial amount of activities that are not in furtherance of your organization's exempt purposes or it will fail the organizational test and no longer qualify for exemption.

For additional information, see Publication 557, Tax Exempt Status for Your Organization (link below).

[Publication 557, Tax Exempt Status for Your Organization](#)

[Close](#)

Part V line 36 organizational liquidation, dissolution, termination or significant disposition of net assets

If you check the "Yes" box on Line 36, attach a completed Schedule N, Liquidation, Termination, Dissolution, or Significant Disposition of Assets (link below), to your return.

Form 990 or 990-EZ, Schedule N

Close

Part V, line 38a borrowing or lending transactions with any officer director, trustee or key employee which were outstanding on the last day of the tax year.

If you check the "Yes" box on Line 38a, attach a completed Schedule L, Transactions With Interested Persons (link below), to your return.

Form 990 or 990-EZ, Schedule L

Close

Part V Line 40b Organizations exempt under 501(c)(3), (4) or (29) disclosing a section 4958 excess benefit transaction

If you check the "Yes" box on Line 40b, attach a completed Schedule L, Transactions With Interested Persons (line below), to your return.

Form 990 or 990-EZ, Schedule L

Close

Line 46 Disclosure of political activities

If you check the "Yes" box on Line 46, attach a completed Schedule C, Political Campaign and Lobbying Activities (link below), Part I to your return. NOTE: 501(c)(3) organizations are prohibited from engaging in political campaign activities.

Form 990 or 990-EZ, Schedule C

Close

Part VI line 47 Disclosure of lobbying activities or have a section 501(h) election in place

If you check the "Yes" box on Line 47, attach a completed Schedule C, Political Campaign and Lobbying Activities (link below), Part II to your return.

[Form 990 or 990-EZ, Schedule C](#)

Close

Part VI line 48 Disclosure of compliance required of tax exempt schools

If you check the "Yes" box on Line 48, attach a completed Schedule E, Schools (link below), to your return.

[Form 990 or 990-EZ, Schedule E](#)

Close

Officer Signature Block

Be sure your return is signed!

An authorized signer is the current president, vice president, treasurer, assistant treasurer, chief accounting officer or other corporate officer, such as tax officer.

A receiver, trustee or assignee must sign any return he or she files for a corporation or association. For a trust, the authorized trustee(s) must sign.

The individual who signs this form is responsible for the accuracy of the form contents – even if the form was professionally prepared.

Please [contact your Clark Nuber tax professionals](#) if you have any questions, or would like additional information about filing Forms 990, 990-EZ or 990-N.