

2015 Tax Organizer

People Interested in Giving Foundation

v2015.03.02

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If you have questions,
please contact:

Kathryn Ong 425-454-4919
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Links are listed in the order to be completed as recommended by the IRS

% Complete		Tax Return Reference	See Supplemental Organizer
10%	Required Schedules Checklist	990, Part IV	
0%	Board Listing and Compensation	990, Part VII, Sect. A	
0%	Independent Contractors	990, Part VII, Sect. B	
0%	Miscellaneous Income	990, Part VIII, Line 11	
0%	Statement of Functional Expense	990, Part IX	
0%	Program Services	990, Part III	
0%	Tax Compliance	990, Part V	
0%	Governance	990, Part VI	
PLEASE REVIEW	Additional Information for Support Schedule for 509(a)(1)	Sch. A, Part II - Additional information	
0%	List of Contributors	Sch. B	
	Additional Information		
	Definitions		

[Click here to link directly to the IRS Forms and Instructions for the 2015 Form 990](#)

Required Schedules

People Interested in Giving Foundation
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The purpose of this sheet is to help you determine what schedules you are required to file with the Form 990.

Percent Complete **10%**

2015 Form 990 Preliminary Information

Year End December

Organization Information

Name People Interested in Giving Foundation
Doing Business As _____
Address 10900 NE 4th Street, Bellevue, WA 98004
Telephone 425-454-4919
Website www.clarknuber.com
Type of Organization Corporation exempt under IRC Section 501(c)(3)

Year of Formation _____

Legal Domicile (State (within the US) or Country where organization is incorporated or controlled by law) _____

Principal Officer

Name _____
Address _____

[principal officer](#)

Total number of volunteers (estimate if necessary) _____

NOTE: Include uncompensated board volunteers

Provide an explanation of how the above number was determined, the number of hours those volunteers served, and the types of services or benefits provided by the volunteers.

NOTE: Description may be pre-populated (from last year's tax return). If so, please review and update for current information. Otherwise, check the box to indicate that NO CHANGES are required.

Read & no changes

Briefly describe the organization's mission or most significant activities.

NOTE: This information is shown on the first page of the Form 990. There is a 100 character limitation if you prefer to have the complete description shown on the first page of the (hard copy) Form 990.

NOTE: Description may be pre-populated (from last year's tax return). If so, please review and update for current information. Otherwise, check the box to indicate that NO CHANGES are required.

Read & no changes

0 characters used & 1000 characters remaining

Please provide the following documents to Clark Nuber:
Financial Statements (Income, Expense, Balance Sheet)

Sent N/A

Required Schedules

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E-Filing	As listed in Part V
How many tax returns did the organization file with the IRS? This includes income tax, employment, excise taxes, as well as each Forms W-2 and 1099 filed during the calendar year ending December 31, 2015.	0
Were your year-end (total) assets \$10 million or greater?	Yes No
Even though not required, would you like to e-file the tax return?	

Provide the following information about the individual signing the tax return:

Name _____
 Email address _____
 Title _____

Schedule R	Yes	No	Definitions
Part IV - Line 33			disregarded entity
Part IV - Line 34			related organization
Part IV - Line 35			controlling organization under section 512(b)(13)
Part IV - Line 37			unrelated organization

Form 990, Part X	Yes	No	Definitions
Part X, Line 12			

Form 990, Part XII	Yes	No	N/A	Definitions
Part XII - Line 2c				
Part XII - Line 3a				

Form 990, Part VII and Schedule L	Yes	No	Definitions
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Please follow this link and complete the board listing and compensation information before continuing

Did the organization satisfy the "reasonable effort" standard by sending out an annual questionnaire inquiring about items related to the Form 990 (e.g. independence, relationships, compensation from related organizations, and transactions with interested persons)?			reasonable effort
Website for Form 990 Questionnaire			

The reasonable effort standard applies to the following sections of the Form 990:

- Form 990, Part VI, Lines 1b and 2 (independence and relationships);
- Form 990, Part VII, Section A (compensation from related organizations); and
- Schedule L, Transactions With Interested Persons

Part IV - Line 25a			disqualified person
Part IV - Line 25b			excess benefit transaction
Part IV - Line 26			

Did the organization make a loan to or receive a loan from any of the following and which was still outstanding as of the end of the year?

- A current or former officer, director, trustee, key employee (listed on Part VII, Section A),
- A substantial contributor (e.g. donor listed on Schedule B),
- A creator or founder of the organization,
- A family member of any of the above, or
- A 35% controlled entity owned by one or more of the individuals listed above.

Exclude loans to/from other 501(c)(3) organizations, governmental organizations, or to an exempt organization with the same tax-exempt status as the filing organization.

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Part IV - Line 27	<p>Did the organization provide a grant or other assistance to any of the following:</p> <ul style="list-style-type: none"> - A current or former officer, director, trustee, key employee (listed on Part VII, Section A), - A substantial contributor (e.g. donor listed on Schedule B), - A creator or founder of the organization, - A member of the grant selection committee, - A family member of any of the above, - An employee or child of an employee of a substantial contributor, or - A 35% controlled entity owned by one or more of the individuals listed above <p>Exclude loans to/from other 501(c)(3) organizations, governmental organizations, or to an exempt organization with the same tax-exempt status as the filing organization.</p>				
Part IV - Line 28a	<p>Was the organization a party to a business transaction with one of the following parties, directly or indirectly?</p> <ul style="list-style-type: none"> - A current or former officer, director, trustee, or key employee (listed on Part VII, Section A), - A substantial contributor (e.g. donor listed on Schedule B), or - A creator or founder of the organization 				business transactions
Part IV - Line 28b	A family member of any of the above on Line 28a?				
Part IV - Line 28c	<p>A management company of which a former officer, director, trustee, or key employee is a 35% owner (direct or indirect), officer, director or trustee (of the management company).</p> <p>"Former" is any officer, director, trustee, or key employee that was reported on Part VII within the last 5 tax years, even if they are not currently listed on Part VII because they they did not receive compensation from the organization.</p>				
Schedule C		Yes	No	Definitions	
Part IV - Line 3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office?				political campaign activities
Part IV - Line 4	Did the organization engage in lobbying activities?				lobbying activities
	Does the organization have a section 501(h) election in effect during the tax year? Note: A 501(h) election is made on Form 5768.				
Schedule D		Yes	No	Definitions	
Part IV - Line 6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts?				donor advised fund/similar Funds
Part IV - Line 7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures?				conservation easement
Part IV - Line 8	Did the organization maintain collections of works of art, historical treasures, or other similar assets?				works of art
Part IV - Line 9	Did the organization have an escrow account liability; serve as a custodian for amounts not listed on the balance sheet; or provide credit counseling, debt management, credit repair, or debt negotiation services?				escrow or custodial account
Part IV - Line 10	Did the organization, directly or through a related organization, hold assets in temporarily restricted, permanent, or quasi-endowments?				quasi-endowment
Schedule E		Yes	No	Definitions	
Part IV - Line 13	Is the organization operating a school as described in section 170(b)(1)(A)(ii)?				school
Schedule F		Yes	No	Definitions	
Part IV - Line 14a	Did the organization maintain an office, employees, or agents outside of the U.S.?				
Part IV - Line 14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investments and program service activities outside the U.S. or aggregate foreign investments valued at \$100,000 or more? <i>NOTE: If the organization answers "yes" to Part IV, Line 15 and the total grants or other assistance to a foreign organization is greater than \$10,000 answer "yes" to this question.</i>				
Part IV - Line 15	Did the organization have more than \$5,000 of grants or other assistance to any organization or entity located outside the U.S. or to a domestic U.S. organization for foreign activities?				foreign organization
Part IV - Line 16	Did the organization have more than \$5,000 of aggregate grants or other assistance to individuals located outside the U.S. or to individuals located in the U.S. for foreign activities?				foreign individual
Schedule G		Yes	No	Definitions	
Part IV - Line 17	Did the organization report a total of more than \$15,000 of expenses in professional fundraising services during the year?				professional fundraising services
Part IV - Line 18	Did the organization have any fundraising events at any time during the year?				fundraising activities
Part IV - Line 19	Did the organization engage in any gaming activities at any time during the year?				gaming
Schedule I		Yes	No	Definitions	
Part IV - Line 21	Did the organization report more than \$5,000 of grants or other assistance to any government or organizations in the U.S.? <i>Do not answer "yes" if the grant was to a U.S. organization for foreign activities; instead, mark "yes" to Schedule F, Part IV, Line 15 above.</i>				United States

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Part IV - Line 22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the U.S.? <i>Do not answer "yes" if the grant was to a U.S. individual residing in a foreign country; instead, mark "yes" to Schedule F, Part IV, Line 16 above.</i>				
Schedule K		Yes	No	Definitions	
Part IV - Line 24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002?				tax-exempt bond
Schedule M		Yes	No	Definitions	
Part IV - Line 29	Did the organization receive more than \$25,000 in non-cash contributions?				noncash contributions
Part IV - Line 30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?				qualified conservation contribution
Schedule N		Yes	No	Definitions	
Part IV - Line 31	Did the organization liquidate, terminate, or dissolve and cease operations?				
Part IV - Line 32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets?				significant disposition of net assets

Part VI - Governance, Management, and Disclosure

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				Percent complete	0%
		Yes	No	Definitions	
Section A - Governing Body and Management					
1a.	Number of voting members of the governing body at the end of the tax year	<input type="text"/>	<input type="text"/>	governing body independent voting member of governing body	<input type="text"/>
1b.	Number of voting members that are independent at the end of the tax year	<input type="text"/>	<input type="text"/>		<input type="text"/>
	Do all the (voting) members of the governing body have the same voting rights?	<input type="text"/>	<input type="text"/>		<input type="text"/>
	Did the organization's governing body or governing documents delegate broad authority to act on its behalf to an executive or similar committee and the committee held such authority at any time during the tax year? Exclude delegations of limited authority to an audit, investment, or compensation committee.	<input type="text"/>	<input type="text"/>		<input type="text"/>
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?	<input type="text"/>	<input type="text"/>	family or business relationship	<input type="text"/>
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?	<input type="text"/>	<input type="text"/>	Mgmt Duties	<input type="text"/>
4.	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<input type="text"/>	<input type="text"/>	significant changes	<input type="text"/>
5.	Did the organization become aware during the year of a significant diversion of the organization's assets?	<input type="text"/>	<input type="text"/>	significant diversion	<input type="text"/>
6.	Did the organization have members or stockholders? NOTE: members do not include governing body members.	<input type="text"/>	<input type="text"/>	members or stockholders	<input type="text"/>
7a.	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<input type="text"/>	<input type="text"/>		<input type="text"/>
7b.	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<input type="text"/>	<input type="text"/>		<input type="text"/>
8.	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			contemporaneous	
8a.	the governing body?	<input type="text"/>	<input type="text"/>		<input type="text"/>
8b.	each committee with authority to act on behalf of the governing body?	<input type="text"/>	<input type="text"/>		<input type="text"/>
Section B - Policies					
10a.	Did the organization have local chapters, branches, or affiliates?	<input type="text"/>	<input type="text"/>		<input type="text"/>
11.	Will the organization provide a complete copy of the 2015 Form 990 to all members of the organization's governing body before it is filed? Describe the process for reviewing the Form 990. Include specifics regarding WHO conducted the review, WHEN they will conducted it, and the EXTENT of such review. If no review was or will be conducted, enter 'No review was or will be conducted.' NOTE: Description may be pre-populated (from last year's tax return). If so, please review and update for current information. Otherwise, check the box to indicate that NO CHANGES are required.	<input type="text"/>	<input type="text"/>	Explanation	<input type="text"/>
	<div style="border: 1px solid black; height: 60px; width: 100%;"></div>	<input type="text"/>	<input type="text"/>		<input type="text"/>
12a.	Did the organization have or adopt a written conflict of interest policy by the last day of the year?	<input type="text"/>	<input type="text"/>	conflict of interest policy	<input type="text"/>
13.	Did the organization have or adopt a written whistleblower policy by the last day of the tax year?	<input type="text"/>	<input type="text"/>	whistleblower policy	<input type="text"/>
14.	Did the organization have or adopt a written document retention and destruction policy by the last day of the tax year?	<input type="text"/>	<input type="text"/>	document retention and destruction policy	<input type="text"/>
15.	During the tax year, did the process for determining compensation of the following persons which include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:				
15a.	The organization's CEO, Executive Director, or top management official?	<input type="text"/>	<input type="text"/>		<input type="text"/>
15b.	Other officers or key employees of the organization?	<input type="text"/>	<input type="text"/>		<input type="text"/>
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?	<input type="text"/>	<input type="text"/>	joint venture	<input type="text"/>
Section C - Disclosure					
17.	List the states with which a copy of this Form 990 is required to be filed. (Enter NONE if not applicable)				

Part VI - Governance, Management, and Disclosure

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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
other
none

Can I check this box?

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

19. Describe whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. Enter N/A if not applicable.

NOTE: Description may be pre-populated (from last year's tax return). If so, please review and update for current information. Otherwise, check the box to indicate that NO CHANGES are required.

Read & no
changes

20. Person who possesses the organization's books and records:

Name _____
Address _____
Phone _____

Term	Definition
35% controlled entity	<p>An entity that is owned, directly or indirectly (e.g., under constructive ownership rules of section 267(c)), by a given person, such as the organization's current or former officers, directors, trustee, or key employees listed in Form 990, Part VII, Section 1, or the family members thereof (listed persons) as follows:</p> <ol style="list-style-type: none"> 1. A corporation in which listed persons own more than 35% of the total combined voting power; 2. A partnership in which listed persons own more than 35% of the profits interest; or 3. A trust or estate in which listed persons own more than 35% of the beneficial interest.
Accountable plan	<p>A reimbursement or other expense allowance arrangement that satisfies the requirements of section 62(c) by meeting the requirements of business connection, substantiation, and returning amounts in excess of substantiated expenses. See Regulations section 1.62-2(c)(2).</p>
Activities conducted outside the United States	<p>For purposes of Schedule F, Statement of Activities Outside the United States, includes grantmaking, fundraising, unrelated trade or business, program services, program-related investments, other investments, or maintaining offices, employees, or agents in particular regions outside the United States.</p>
Applicable tax-exempt organization	<p>A section 501(c)(3), 501(c)(4), or 501(c)(29) organization, or that was such an organization at any time during the 5-year period ending on the day of the excess benefit transaction.</p>
Audit	<p>A formal examination of an organization's financial records and practices by an independent, certified public accountant with the objective of issuing a report on the organization's financial statements as to whether those statements are fairly stated in accordance with generally accepted accounting principles (or other recognized comprehensive basis of accounting).</p>
Audited financial statement	<p>A formal opinion of an organization's financial records and practices by an independent, certified public accountant with the objective of assessing the accuracy and reliability of the organization's financial statements.</p>
Audit committee	<p>A committee, generally established by the governing body of an organization, with the responsibilities to oversee the organization's financial reporting process, monitor choice of accounting policies and principles, monitor internal control processes, or oversee hiring and performance of any external auditors.</p>
Bingo	<p>A game of chance played with cards that are generally printed with five rows of five squares each. Participants place markers over randomly called numbers on the cards in an attempt to form a pre-selected pattern such as a horizontal, vertical, or diagonal line, or all four corners. The first participant to form the pre-selected pattern wins the game. To be a bingo game, the game must be of the type described in which wagers are placed, winners are determined, and prizes or other property are distributed in the presence of all persons placing wagers in that game. Satellite, internet, and progressive or event bingo are not bingo, because they are conducted in many different places simultaneously, and the winners are not all present when the wagers are placed, the winners are determined, and the prizes are distributed. Thus, revenue and expenses associated with satellite, internet, and progressive bingo should be included under pull tabs. Certain bingo games within a hybrid gaming event (such as progressive or event bingo) can also qualify as bingo if the individual game meets the preceding definition of bingo.</p>
Bond issue	<p>An issue of two or more bonds that are:</p> <ol style="list-style-type: none"> 1. Sold at substantially the same time; 2. Sold under the same plan of financing; and 3. Payable from the same source of funds. <p>See Regulations section 1.150-1(c).</p>
Boycotting countries	<p>A boycotting country is:</p> <ul style="list-style-type: none"> • any country that is on the list maintained by the Secretary of the Treasury under section 999(a)(3) which includes Kuwait, Lebanon, Libya, Qatar, Saudi Arabia, Syria, United Arab Emirates, and the Republic of Yemen (as of November 2010), • any other country in which you (or a member of the controlled group of which you are a member) have operations and of which you know (or have reason to know) requires any person to cooperate with or participate in an international boycott.
Business relationship	<p>Business relationships include one person being employed by another, one person transacting business with another (other than in the ordinary course of either party's business), or two persons being a director, trustee, officer, or greater-than-10% owner in the same business or investment entity. See the "Definitions" tab for a full explanation of business relationships.</p>
Business relationship - full definition	<p>Business relationships between two persons include the following:</p> <ol style="list-style-type: none"> 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, 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, or greater-than-35% owner. Such transactions do not include charitable contributions to tax-exempt organizations. 3. The two persons are each a director, trustee, officer, or greater-than-10% owner in the same business or investment entity (but not in the same tax-exempt organization).
Business relationship - full definition cont...	<p>Ownership is measured by stock ownership (either voting power or value) of a corporation, profits or capital interest in a partnership or limited liability company, membership interest in a nonprofit organization, or beneficial interest in a trust. Ownership includes indirect ownership (e.g., ownership in an entity that has ownership in the entity in question); there can be ownership through multiple tiers of entities.</p>
Business transactions	<p>Business transactions include, but are not limited to, joint ventures and contracts of sale, lease, license, insurance 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% at some time during the tax year. The organizations charging of membership dues to its officers, directors, etc. are not considered business transactions.</p>
Cash contributions	<p>Contributions received in the form of cash, checks, money orders, credit card charges, wire transfers, and other transfers and deposits to a cash account of the organization.</p>
Central America and the Caribbean	<p>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 British Virgin Islands.</p>
Central organization	<p>The organization, sometimes referred to as the parent organization, that holds a group exemption letter for one or more subordinate organizations under its general supervision and control.</p>
Certified historic structure	<p>Any building or structure listed in the National Register of Historic Places as well as any building certified as being of historic significance to a registered historic district. See section 170(h)(4)(B) for special rules that apply to contributions made after August 17, 2006.</p>

Term	Definition
Church	Church is not specifically defined by the Internal Revenue Code but there are certain characteristics that the IRS and court decisions have developed that are attributable to churches. See the "Definitions" tab for a full explanation of a church.
Church - full definition	Certain characteristics are generally attributed to churches. These attributes of a church have been developed by the IRS and by court decisions. They include: distinct legal existence; recognized creed and form of worship; definite and distinct ecclesiastical government; formal code of doctrine and discipline; distinct religious history; membership not associated with any other church or denomination; organization of ordained ministers; ordained ministers selected after completing prescribed courses of study; literature of its own; established places of worship; regular congregations; regular religious services; Sunday schools for the religious instruction of the young; schools for the preparation of its ministers. The IRS generally uses a combination of these characteristics, together with other facts and circumstances, to determine whether an organization is considered a church for federal tax purposes. A convention or association of churches is generally treated like a church for federal tax purposes. See Pub. 1828, Tax Guide for Churches and Religious Organizations.
Closely held stock	Generally, shares of stock in a closely held company that is not available for sale to the general public or which is not widely traded (see further explanation in the instructions for Part IX, line 12 and Schedule M, Noncash Contributions, line 10).
Collections of works of art, historical treasures, and other similar assets	Include collections, as described in SFAS 116 (ASC 958-360-20), of works of art, historical treasures, and other similar assets held for public exhibition, education, or research in furtherance of public service.
Collectibles	Collectibles include autographs, sports memorabilia, dolls, stamps, coins, books (other than books and publications reported on line 4 of Schedule M), gems, and jewelry (other than costume jewelry reportable on line 5 of Schedule M).
Compensation	Unless otherwise provided, all forms of cash and noncash payments or benefits provided in exchange for services, including salary and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family educational benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the organization's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services. See also deferred compensation, nonqualified deferred compensation, and reportable compensation.
Compilation (compiled financial statements)	A compilation is a presentation of financial statements and other information that is the representation of the management or ownership of an organization and which has not been reviewed or audited by an independent accountant.
Conflict of interest policy	A policy that defines conflict 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.
Conservation easement	A restriction (granted in perpetuity) on the use that may be made of real property granted exclusively for conservation purposes. Conservation purposes include preserving land areas for outdoor recreation by, or for the education of, the general public; protecting a relatively natural habitat of fish, wildlife, or plants, or a similar ecosystem; preserving open space, including farmland and forest land, where such preservation will yield a significant public benefit and is either for the scenic enjoyment of the general public or pursuant to a clearly defined federal, state or local governmental conservation policy; and preserving a historically important land area or a certified historic structure. For more information see section 170(h) and Notice 2004-41, 2004-2 C.B. 31.
Contemporaneous	For Part VI, Line 8, contemporaneous means by the later of: <ol style="list-style-type: none"> 1. the next meeting of the governing body or committee (such as approving the minutes of the prior meeting) or 2. 60 days after the date of the meeting or written action.
Contributions	Unless otherwise provided, includes donations, gifts, bequests, grants, and other transfers of money or property to the extent that adequate consideration is not provided in exchange and that the contributor intends to make a gift, whether or not made for charitable purposes. A transaction may be partly a sale and partly a contribution, but discounts provided on sales of goods in the ordinary course of business should not be reported as contributions. Neither donations of services (such as the value of donated advertising space, broadcast air time, or discounts on services) nor donations of use of materials, equipment, or facilities should be reported as contributions. For purposes of Form 990, a distribution to a section 501(c)(3) organization from a split interest trust (for example, charitable remainder trust, charitable lead trust) is reportable as a contribution. See also cash contributions and noncash contributions.
Control	Control can be direct or indirect and has different meanings depending on whether the organization's owners or persons have a beneficial interest. See the "Definitions" tab for a full explanation of control.
Control - full definition	<p>For purposes of determining related organizations:</p> <p><u>Control of a nonprofit organization (or other organization without owners or persons having beneficial interests, whether the organization is taxable or tax-exempt)</u> One or more persons (whether individuals or organizations) control a nonprofit organization if they have the power to remove and replace (or to appoint, elect, or approve or veto the appointment or election of, if such power includes a continuing power to appoint, elect, or approve or veto the appointment or election of, periodically or in the event of vacancies) a majority of the nonprofit organization's directors or trustees, or a majority of the members who elect the nonprofit organization's directors or trustees. Such power can be exercised directly by a (parent) organization through one or more of the (parent) organization's officers, directors, trustees, or agents, acting in their capacity as officers, directors, trustees, or agents of the (parent) organization. Also, a (parent) organization controls a (subsidiary) nonprofit organization if a majority of the subsidiary's directors or trustees are trustees, directors, officers, employees, or agents of the parent.</p> <p><u>Control of a stock corporation</u> One or more persons (whether individuals or organizations) control a stock corporation if they own more than 50% of the stock (by voting power or value) of the corporation.</p>