

Federal Tax Exemption Guide



Quaestors Division

TAXES

CHAPTER TAX RESPONSIBILITIES

*****NOTE: Starting this year, the General Fraternity will be asking for chapters to submit a copy of their 990 form by or before September 1. This is necessary for tax purposes.*****

Typically, there are only three federal taxes with which a chapter is expected to be familiar. However, it is imperative that the Quaestor possess a thorough understanding of them and all pertinent regulations pertaining to them. His failure to comply can result in severe financial penalties to the chapter and great inconvenience. In fact, some chapters have a ruling that any cash penalties arising from the failure of a Quaestor to properly follow tax regulations are assessed to the Quaestor personally. (For further information on filing requirements, consult the Circular "E" Employer's Tax Guide. It is available at www.irs.gov or at the local office of the Internal Revenue Service (IRS).)

The three tax categories applicable are income, income tax withholding, and Social Security. The three tax categories are discussed briefly below.

INCOME TAX

Each chapter ~~is exempt~~ from income tax, the exemption having been obtained by Sigma Chi Fraternity Headquarters in a letter dated May 31, 1940. The income tax return is actually an information return only. The return is known as Return of Organization Exempt from Income Tax (Form 990). It is available at www.irs.gov or at the local office of the IRS. It must be filed annually on or before the 15th day of the fifth month following the close of the chapter's fiscal year (i.e. if the fiscal year ends Aug. 31, return is due Jan. 15). To be on the safe side, an accountant should review the form before filing.

If the gross receipts of the chapter are not more than \$50,000, you need to file Form 990-N (e-Postcard) with the IRS. If the gross receipts of the chapter are less than \$200,000 and total assets less than \$500,000, file Form 990-EZ. For all other chapters, file Form 990. An organization that fails to file the required information return for three consecutive tax years will automatically lose its tax-exempt status. You may still have to file with the state taxing authorities, so you must check your chapter's state's filing requirements.

Form 990-T is required if investment income and unrelated business income (such as mailing list or advertising income) exceeds \$1,000. This income will be taxed if not used for religious, charitable, scientific, literary or educational purposes, or for the prevention of cruelty to children or animals. An accountant should prepare the return if you think one of these above listed set asides should apply.

Failure to File an Income Tax Return

The penalty for failing to file Form 990 on time includes a \$20 per day fine unless it can be shown that the failure was due to reasonable cause. The fine will be assessed beginning on the due date and is not to exceed \$10,000 or five percent of gross receipts.

INCOME TAX WITHHOLDING

Each fraternity chapter that has regular employees or part-time employees must withhold and remit to the IRS tax which is collected for and withheld on behalf of employees, including wages or amounts paid for domestic services (cooks, houseparents, houseboys, stewards, waiters). There are certain exceptions to this rule.

1. Independent contractors—someone who is in the business of rendering a specific service to other companies—are also excluded from withholding. For example, an accountant, a gardener, and a plumber are examples of independent contractors. The contractor must be sent a Form 1099-MISC by the end of January. Form 1099-MISC must be filed with Form 1096 by the end of February. These forms are available at the local office of the IRS, or may be ordered by telephone and mailed to you.
2. Officers who are reimbursed for expenses incurred in carrying out the duties of their office (not considered salary or wage) are exempt from withholding.

SOCIAL SECURITY TAXES

For the calendar year 2012, a tax rate of 7.65% is imposed on employers (6.2% for Social Security and 1.45% for Medicare) and 5.65% on employees on wages through \$110,100 (4.2% for Social Security and 1.45% for Medicare). Above \$110,100 no Social Security tax is assessed, but Medicare remains. Each chapter is responsible for collecting and paying Social Security taxes (FICA) on employees. Amounts that are withheld from employees for FICA or Social Security tax, together with the chapter's payment, must be remitted to the Internal Revenue Service

Deposit Requirements

Generally, you must deposit withheld income tax, and employer and employee FICA taxes, with a 941-V Payment Voucher or make online tax deposits through www.eftps.gov. The amount of taxes determines the frequency of deposits. The rules below explain how often to deposit taxes.

1. *Less than \$2,500 at end of quarter:* If, at the end of the quarter, your total undeposited taxes are less than \$2,500, you are not required to deposit the taxes. You can pay the taxes to the IRS with Form 941 (explained below) or you may deposit them by the end of the next month.
2. *\$2,500 or more at end of quarter:* If your total undeposited taxes are \$2,500 or more, deposit the taxes by the 15th of the next month through www.eftps.gov.

ADDITIONAL FILING REQUIREMENTS

Each chapter is responsible for filing the following forms.

Form 941, Employer's Quarterly Tax Return

This return is to be filed on the last day of the month following the close of each quarter. Form 941 reports the amount of employee income tax and FICA taxes withheld for the quarter as well as the employer's matching FICA tax.

1. First quarter: January through March: Form 941 *due on April 30*
2. Second quarter: April through June: Form 941 *due on July 31*
3. Third quarter: July through September: Form 941 *due on Oct. 31*
4. Fourth quarter: October through December: Form 941 *due on Jan. 31*

The manner of payment depends on the amount. See section on deposit requirements.

Form 940, Employer's Federal Unemployment Tax Return

This is an annual return and is due on Jan. 31.

An employer is responsible for filing Form 940 if employer:

1. Paid wages of \$1,500 in any calendar quarter or at any time had one or more employees in any 20 calendar weeks.
2. Paid cash wages of \$1,000 or more in any calendar quarter for domestic service in a private home, local college club or a local chapter of a college fraternity or sorority.

Form W-2, Wage and Tax Statement

You are required to prepare Form W-2 for each of your employees. By Jan. 31, give Form W-2 to each of your employees. Copy A should be sent to the Social Security Administration on or before the last day of February.

Form W-3, Transmittal of Income and Tax Statements

Form W-3 is to be filed with the attached Copy A of Form W-2 by the end of February.

Form 945

It should be noted that any contractor whose remuneration totals \$600 or more and who fails to furnish a taxpayer identification number (which can be requested with Form W-9) must have 31% withheld and reported annually to the IRS. Deposits are required in the same manner as done for employees but Form 945, not Form 941, should be indicated.

OTHER TAXES

State

Each chapter should check its own state tax laws regarding requirements for filing of unemployment tax and other tax returns.

Canada

Each Canadian chapter must file the corporate return, Corporation Income Tax Return, Form T-2, and at the bottom of the return type "NONPROFIT ORGANIZATION." The returns are due within six months after the fiscal year end of the chapter. Salary withholding information and taxes must be filed by a tax exempt organization. Each chapter should check its province tax laws regarding the filing of unemployment taxes and other taxes required by the province.

Finally, a payroll or accounting service may be appropriate for payroll tax requirements.

If you have questions about your chapter's tax responsibilities, feel free to contact Sigma Chi's controller at (847) 869-3655.

Applying for
Recognition or
Re-recognition as a
Non-Profit



Federal Tax Exemption Reinstatement Guide



Overview

- The federal tax exemption of multiple Sigma Chi Chapters was automatically revoked due to failure to file an IRS Form 990-series return or notice for three consecutive years.
- In order to return to this tax exempt status as a 501(c)(7), chapters in this scenario must submit the following forms: IRS Form 1024, 8718 and 1120
- Once these forms have been submitted, these chapters may be reinstated as federally tax exempt and return to annual filing of the IRS Form 990-series thereafter
- **Send finished copy of submitted IRS Form 1024 along with confirmation of reinstatement to headquarters@sigmachichicago.org**



Sample timeline

	2006	2007	2008	2009	2010	2011	2012	2013
Chapter A	Filed 990	X	X	X	Notified of possible revocation	Tax exempt status revoked	Attempting reinstatement	Reinstated
Chapter B	Filed 990	X	Filed 990	Filed 990	Filed 990	Filed 990	Filed 990	Filed 990

	Jan 2012	Apr 2012	Jul 2012	Jul 2013	Jul 2014
Chapter A (revoked)	Forms 8718 & 1024	Form 1120	Reinstated	Form 990	Form 990
Chapter B (still tax-exempt)				Form 990 (15 th of 5 th month after Fiscal Year end)	Form 990

NOTE: By filing the Form 1120 all membership dues and incoming funds are subject to corporate tax rates. By filing the Form 8718 and 1024 first, then filing Form 990 with the box checked that says application pending, this would prevent taxation on the dues (as long as the IRS accepts the application).



For additional assistance/questions

- **Telephone Assistance for Exempt Organizations, Retirement Plan Administrators, and Government Entities:**
- **Toll-Free, 1-877-829-5500**
 - Hours of Operation: Monday – Friday, 8:00 a.m. to 5:00 p.m. **Local Time.**



IRS Form Checklist

- Checklist:**
- Form 1120 (U.S. Corporation Income Tax Return)**
 - file immediately!
- Form 8718 (User Fee for Exempt Organization Determination Letter Request)**
 - single page to attach with Form 1024
- Form 1024 (Application for Recognition of Exemption under 501(a))**
 - Only need to fill out Page 1-5 and Page 1
 - Procedural Checklist found on final page of form
- Send finished copy of submitted IRS Form 1024 along with confirmation of reinstatement to headquarters@sigmachix.org**
- After this checklist has been completed and submitted, the chapter will return to federal tax exempt status, meaning only IRS Form 990 will need to be filed annually thereafter.



IRS Form 1120 – US Corporation Income Tax Return

- Instructions**
 - Link <http://www.irs.gov/pub/irs-pdf/i1120.pdf>
 - See attachment “i1120”
- Form link**
 - <http://www.irs.gov/pub/irs-pdf/f1120.pdf>
 - See attachment “f1120”
- 5 page form that should be filed immediately before working on IRS Forms 8718 and 1024



IRS Form 8718 – User Fee Form

- Form link**
 - <http://www.irs.gov/pub/irs-pdf/f8718.pdf>
 - See attachment “f8718”
- Single page format**
- To be attached and submitted with IRS Form 1024 (next page)**



IRS Form 1024 – Application for Recognition of Exemption under Section 501(a)

- Instructions Link**
 - <http://www.irs.gov/pub/irs-pdf/i1024.pdf>
 - See attachment “i1024”
- Form Link**
 - <http://www.irs.gov/pub/irs-pdf/f1024.pdf>
 - See attachment “f1024”
- Check Box E on page one – 501(c)(7)**
- Since Sigma Chi Chapters are more specifically 501(c)(7) – Social Clubs (Box E), only fill out pages 1-5 and page 11**



- Make sure procedural checklist on final page is complete before submitting IRS Form 1024!
- Checklist can be found of final page of both instructions and form

Procedural Checklist

Make sure the application is complete.

If you do not complete all applicable parts or do not provide all required attachments, we may return the incomplete application for the organization to resubmit with the missing information or attachments. This will delay the processing of the application and may delay the effective date of your organization's exempt status. The organization may also incur additional user fees.

Have you . . .

- Attachment Form 8718 (Use for Exempt Organization Determination Letter Request) and the appropriate fee.**
- Request the application for mailing? (See Where to File addresses in Form 8718.)**
- Completed all Parts and Schedules that apply to the organization?**
- Show your Organization's Employer Identification Number (EIN)?**
- If EIR is a new EIN, write it in the space provided.**
- If EIR is a newly renewed EIN, write the EIN and the organization's Employer Identification Number, obtain an EIR by telephone. (See Specific Instructions, Part I, Line 2, on page 2.)**
- If applicable, describe your organization's specific activities as directed in Part I, question 1 of the application. If you are applying for a new EIN, you must also include a description of the activities included in a confirmed copy of the complete organization instrument? (Part I, question 8 of the application.)**
- Has the application signed by one of the following:**
- A** An officer or trustee who is authorized to sign (e.g., president, treasurer) or
 - B** A person authorized by a power of attorney (submit Form 2848 or other power of attorney) if applicable, enclosed financial statement of the organization.
- Current year (issue) received period up to within 60 days of the date the application is filed) and 3 preceding years.**
- Detailed breakdown of revenue and expenses (see Instructions).**
- If the organization is a corporation, partnership, or trust, a copy of the tax return, if any, must also submit (provide for 3 years) showing the amounts and types of receipts and expenditures anticipated.**
- Note:** During the technical review of a completed application, it may be necessary to contact the organization for additional information.

Do not send this checklist with the application



- Form 990-N “e-postcard”

- ❑ Tax-exempt chapters whose annual gross receipts are normally \$50,000 or LESS are required to electronically submit Form 990-N, also known as the *e-Postcard*, unless they choose to file a complete Form 990 or Form 990-EZ instead.

- <\$50,000 not including pass throughs (i.e. HQ dues, rent, RMF fees, donations etc. – any fees paid that are no longer reflected on the chapter fiscal budget)
- If >\$50,000 – must file Form 990-EZ (next slide)

- Must be filed online at <http://epostcard.form990.org/>

- **Due Date of Form 990-N “e-postcard”**

- The *e-Postcard* is due every year by the 15th day of the 5th month after the close of your tax year. For example, if your tax year ended on December 31, the *e-Postcard* is due May 15 of the following year. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. **You cannot file the *e-Postcard* until after your tax year ends.**



- Once all forms have been submitted and received, your chapter will return to federal tax exemption status at a 501(c)(7)
- This reinstatement will allow chapters to file Form 990-series annually in the future
- See next slide for different types of Form 990



- Form 990-EZ

- ❑ Tax-exempt chapters whose annual gross receipts are normally \$50,000 or MORE are required to electronically submit Form 990-N, also known as the *e-Postcard*, unless they choose to file a complete Form 990 or Form 990-EZ instead.

- >\$50,000 not including pass throughs (i.e. HQ dues, rent, RMF fees, donations etc. – any fees paid that are no longer reflected on the chapter fiscal budget)
- Do NOT include employee pay (i.e. chef, house mother, etc.)

- **Must be filed online**

- Link <http://www.irs.gov/pub/irs-pdf/f990ez.pdf>
- See attachment "f990ez"

- ### Due Date of Form 990-EZ

- The *e-Postcard* is due every year by the 15th day of the 5th month after the close of your tax year. For example, if your tax year ended on December 31, the *e-Postcard* is due May 15 of the following year. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. **You cannot file the *e-Postcard* until after your tax year ends.**

<div style="display: flex; justify-content: space-between;"> <div style="background-color: #f0f0f0; padding: 2px 5px; font-weight: bold;">990-EZ</div> <div> Short Form Return of Organization Exempt from Income Tax </div> <div style="text-align: right;"> <small>OMB No. 1545-0047</small> <div style="border: 1px solid black; padding: 2px; font-weight: bold; display: inline-block;">2011</div> </div> </div>	
<p>▶ Instructions Click here to download the 2011 Instructions for Form 990-EZ.</p> <p>▶ Open to Public Inspection. This return and the information on this return are to be made available for public inspection.</p> <p>▶ The organization must file this return even if it has no reportable income.</p>	
<p>Part I General information about the organization OMB No. 1545-0047</p>	
1	<p>Organization's name 2 Supplemental information</p> <p>1. <input type="checkbox"/> Sole proprietorship 2. <input type="checkbox"/> Partnership 3. <input type="checkbox"/> Trust 4. <input type="checkbox"/> Estate 5. <input type="checkbox"/> Other</p>
3	<p>Organization's address 4 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
5	<p>Organization's principal office address 6 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
7	<p>Organization's principal office address 8 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
9	<p>Organization's principal office address 10 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
11	<p>Organization's principal office address 12 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
13	<p>Organization's principal office address 14 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
15	<p>Organization's principal office address 16 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
17	<p>Organization's principal office address 18 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
19	<p>Organization's principal office address 20 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
21	<p>Organization's principal office address 22 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
23	<p>Organization's principal office address 24 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
25	<p>Organization's principal office address 26 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
27	<p>Organization's principal office address 28 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
29	<p>Organization's principal office address 30 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
31	<p>Organization's principal office address 32 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
33	<p>Organization's principal office address 34 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
35	<p>Organization's principal office address 36 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
37	<p>Organization's principal office address 38 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
39	<p>Organization's principal office address 40 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
41	<p>Organization's principal office address 42 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
43	<p>Organization's principal office address 44 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
45	<p>Organization's principal office address 46 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
47	<p>Organization's principal office address 48 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
49	<p>Organization's principal office address 50 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
51	<p>Organization's principal office address 52 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
53	<p>Organization's principal office address 54 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
55	<p>Organization's principal office address 56 Supplemental information</p> <p>1. <input type="checkbox"/> Mailing address 2. <input type="checkbox"/> Physical address 3. <input type="checkbox"/> Other</p>
57	<p>Organization's principal office address 58</</p>



Type 3 – IRS Form 990

- If your chapter does not qualify for IRS Form 990-N or IRS Form 990-EZ, hire a CPA and to fill out IRS Form 990



Steps to Reinstatement Visual Guide

Step 1
File 1120
Immediately

Step 2
File 8718 along with
1024 (pgs. 1-5, 11)

Step 3
File 990-N, 990-
EZ, OR 990 the
following year

Information on Retaining Tax-Exempt Status

Details on the Form 990



990 Form – Getting Started

What is a 990?

IRS Form 990 is the tax document that tax-exempt nonprofit organizations file each year with the IRS. The 990 allows the IRS and the public to evaluate nonprofits and how they operate.

Beginning with tax returns filed in 2009 for 2008, nonprofits must file the new Form 990 that requires more disclosure of potential conflicts of interest, compensation of board members and staff, and other details having to do with financial accountability and avoidance of fraud. The IRS provides some useful information about the 990:

Who has to file a 990?

- Private foundations. They file a Form 990-PF.
- Larger nonprofits that have gross receipts of more than \$50,000 (as of Jan 2010) have to file Form 990 or 990-EZ.
- Small nonprofits with gross receipts of \$50,000 (as of Jan 2010) or less must file the new form electronic 990-N (e-Postcard) in order to maintain their exempt status.
- Organizations that are tax-exempt under Sections 501(c), 527, or 4947(a)(1) of the U.S. tax code, and that don't fall into the exemptions listed below.

When do we file the 990?

You must file your 990, 990-EZ, 990-N, or 990-PF by the 15th day of the 5th month after your accounting period ends. So, if your [fiscal year](#) ends on December 31, the 990 is due on May 15 of the following year.



990 Form – Getting Started

Which form of the 990 do we file?

Forms 990, 990-EZ and 990-N are filed by tax-exempt organizations, nonexempt charitable trusts, and some types of exempt [political](#) organizations. New rules are being phased in, so consult this IRS [threshold chart](#) to find out which form to file.

The 990-PF is filed by all private foundations.

<i>2010 Tax Year and later (Filed in 2011 and later)</i>	<i>Form to File</i>	<i>Instructions</i>
Gross receipts normally \leq \$50,000 Note: Organizations eligible to file the <i>e-Postcard</i> may choose to file a full return	990-N	n/a
Gross receipts $<$ \$200,000, and Total assets $<$ \$500,000	990-EZ or 990	Instructions
Gross receipts \geq \$200,000, or Total assets \geq \$500,000	990	Instructions

Appendices

Appendix 1: Sample Form 1024

Appendix 2: Sample Form 1120

Appendix 3: Sample Form 990

Appendix 4: Sample Form 990-N (e postcard)

Appendix 1:

Sample Form 1024 –

Application for Recognition of Exemption

Application for Recognition of Exemption Under Section 501(a)

OMB No. 1545-0057

If exempt status is approved,
this application will be open
for public inspection.

Read the instructions for each Part carefully. **A User Fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to the organization.

Complete the Procedural Checklist on page 6 of the instructions.

Part I. Identification of Applicant (Must be completed by all applicants; also complete appropriate schedule.)

Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 7)
- b ☐ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d ☐ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e ☐ Section 501(c)(7)—Social clubs (Schedule D, page 11)
- f ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- g ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)
- i ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- m ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
- n ☐ Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)

1a Full name of organization (as shown in organizing document)		2 Employer identification number (EIN) (if none, see Specific Instructions on page 2)
1b c/o Name (if applicable)		3 Name and telephone number of person to be contacted if additional information is needed
1c Address (number and street)	Room/Suite	
1d City, town or post office, state, and ZIP + 4 If you have a foreign address, see Specific Instructions for Part I, page 2.		()
1e Web site address	4 Month the annual accounting period ends	5 Date incorporated or formed

6 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? ☐ Yes ☐ No
If "Yes," attach an explanation.

7 Has the organization filed Federal income tax returns or exempt organization information returns? ☐ Yes ☐ No
If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.

8 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a ☐ Corporation— Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.
- b ☐ Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

ANSWER DEPENDS
ON CHAPTER

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

PLEASE
SIGN
HERE



(Signature)

(Type or print name and title or authority of signer)

(Date)

For Paperwork Reduction Act Notice, see page 5 of the instructions.

Part II. Activities and Operational Information (Must be completed by all applicants)

- 1** Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: **(a)** a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; **(b)** when the activity was or will be initiated; and **(c)** where and by whom the activity will be conducted.

-
- 2** List the organization's present and future sources of financial support, beginning with the largest source first.
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Part II. Activities and Operational Information (continued)

3 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation

4 If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.

5 If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (e.g., financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).

6 If the organization has capital stock issued and outstanding, state: **(1)** class or classes of the stock; **(2)** number and par value of the shares; **(3)** consideration for which they were issued; and **(4)** if any dividends have been paid or whether your organization's creating instrument authorizes dividend payments on any class of capital stock.

7 State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.

8 Explain how your organization's assets will be distributed on dissolution.

Part II. Activities and Operational Information (continued)

-
- 9** Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? ☐ Yes ☐ No
If "Yes," state the full details, including: **(1)** amounts or value; **(2)** source of funds or property distributed or to be distributed; and **(3)** basis of, and authority for, distribution or planned distribution.
-
- 10** Does, or will, any part of your organization's receipts represent payments for services performed or to be performed? . ☐ Yes ☐ No
If "Yes," state in detail the amount received and the character of the services performed or to be performed.
-
- 11** Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed? ☐ Yes ☐ No
If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.
-
- 12** Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? ☐ Yes ☐ No
If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.
-
- 13** Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? ☐ Yes ☐ No
If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.
-
- 14** Does the organization now lease or does it plan to lease any property? ☐ Yes ☐ No
If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. (If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases.)
-
- 15** Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any Federal, state, or local public office or to an office in a political organization? . ☐ Yes ☐ No
If "Yes," explain in detail and list the amounts spent or to be spent in each case.
-
- 16** Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? ☐ Yes ☐ No
If "Yes," attach a recent copy of each.
-

Part III. Financial Data (Must be completed by all applicants)

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. **If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.**

A. Statement of Revenue and Expenses

**COMPLETE THIS INFO
FROM YOUR CHAPTER'S
FINANCIAL RECORDS**

		(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			
		From _____ To _____	(b) _____	(c) _____	(d) _____	(e) Total
Revenue						
1	Gross dues and assessments of members					
2	Gross contributions, gifts, etc.					
3	Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)					
4	Gross amounts from unrelated business activities (attach schedule)					
5	Gain from sale of assets, excluding inventory items (attach schedule)					
6	Investment income (see page 3 of the instructions)					
7	Other revenue (attach schedule).					
8	Total revenue (add lines 1 through 7)					
Expenses						
9	Expenses attributable to activities related to the organization's exempt purposes.					
10	Expenses attributable to unrelated business activities					
11	Contributions, gifts, grants, and similar amounts paid (attach schedule).					
12	Disbursements to or for the benefit of members (attach schedule)					
13	Compensation of officers, directors, and trustees (attach schedule)					
14	Other salaries and wages.					
15	Interest					
16	Occupancy					
17	Depreciation and depletion					
18	Other expenses (attach schedule)					
19	Total expenses (add lines 9 through 18)					
20	Excess of revenue over expenses (line 8 minus line 19)					

B. Balance Sheet (at the end of the period shown)

		Current Tax Year as of _____
Assets		
1	Cash	1
2	Accounts receivable, net	2
3	Inventories	3
4	Bonds and notes receivable (attach schedule)	4
5	Corporate stocks (attach schedule).	5
6	Mortgage loans (attach schedule)	6
7	Other investments (attach schedule)	7
8	Depreciable and depletable assets (attach schedule)	8
9	Land	9
10	Other assets (attach schedule)	10
11	Total assets	11
Liabilities		
12	Accounts payable	12
13	Contributions, gifts, grants, etc., payable	13
14	Mortgages and notes payable (attach schedule)	14
15	Other liabilities (attach schedule)	15
16	Total liabilities	16
Fund Balances or Net Assets		
17	Total fund balances or net assets	17
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation. ☐ ▶

Part IV. Notice Requirements (Sections 501(c)(9) and 501(c)(17) Organizations Only)

1 Section 501(c)(9) and 501(c)(17) organizations:

Are you filing Form 1024 within 15 months from the end of the month in which the organization was created or formed as required by section 505(c)? ☐ Yes ☐ No

If "Yes," skip the rest of this Part.

If "No," answer question 2.

2 If you answer "No" to question 1, are you filing Form 1024 within 27 months from the end of the month in which the organization was created or formed? ☐ Yes ☐ No

If "Yes," your organization qualifies under Regulation section 301.9100-2 for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 3 and 4.

If "No," answer question 3.

3 If you answer "No" to question 2, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3? ☐ Yes ☐ No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 2. See Specific Instructions, Part IV, Line 3, page 4, before completing this item. Do not answer question 4.

If "No," answer question 4.

4 If you answer "No" to question 3, your organization's qualification as a section 501(c)(9) or 501(c)(17) organization can be recognized only from the date this application is filed. Therefore, does the organization want us to consider its application as a request for recognition of exemption as a section 501(c)(9) or 501(c)(17) organization from the date the application is received and not retroactively to the date the organization was created or formed? ☐ Yes ☐ No

Schedule A Organizations described in section 501(c)(2) or 501(c)(25) (Title holding corporations or trusts)

- 1** State the complete name, address, and EIN of each organization for which title to property is held and the number and type of the applicant organization's stock held by each organization.
-
- 2** If the annual excess of revenue over expenses has not been or will not be turned over to the organization for which title to property is held, state the purpose for which the excess is or will be retained by the title holding organization.
-
- 3** In the case of a corporation described in section 501(c)(2), state the purpose of the organization for which title to property is held (as shown in its governing instrument) and the Code sections under which it is classified as exempt from tax. If the organization has received a determination or ruling letter recognizing it as exempt from taxation, please attach a copy of the letter.
-
- 4** In the case of a corporation or trust described in section 501(c)(25), state the basis whereby each shareholder is described in section 501(c)(25)(C). For each organization described that has received a determination or ruling letter recognizing that organization as exempt from taxation, please attach a copy of the letter.
-
- 5** With respect to the activities of the organization.
- a** Is any rent received attributable to personal property leased with real property? ☐ Yes ☐ No
If "Yes," what percentage of the total rent, as reported on the financial statements in Part III, is attributable to personal property?
- b** Will the organization receive income which is incidentally derived from the holding of real property, such as income from operation of a parking lot or from vending machines? ☐ Yes ☐ No
If "Yes," what percentage of the organization's gross income, as reported on the financial statements in Part III, is incidentally derived from the holding of real property?
- c** Will the organization receive income other than rent from real property or personal property leased with real property or income which is incidentally derived from the holding of real property? ☐ Yes ☐ No
If "Yes," describe the source of the income.

Instructions

Line 1.—Provide the requested information on each organization for which the applicant organization holds title to property. Also indicate the number and types of shares of the applicant organization's stock that are held by each.

Line 2.—For purposes of this question, "excess of revenue over expenses" is all of the organization's income for a particular tax year less operating expenses.

Line 3.—Give the exempt purpose of each organization that is the basis for its exempt status and the Internal Revenue Code section

that describes the organization (as shown in its IRS determination letter).

Line 4.—Indicate if the shareholder is one of the following:

1. A qualified pension, profit-sharing, or stock bonus plan that meets the requirements of the Code;
 2. A government plan;
 3. An organization described in section 501(c)(3); or
 4. An organization described in section 501(c)(25).
-

Schedule B**Organizations Described in Section 501(c)(4) (Civic leagues, social welfare organizations (including posts, councils, etc., of veterans' organizations not qualifying or applying for exemption under section 501(c)(19)) or local associations of employees.)**

- 1** Has the Internal Revenue Service previously issued a ruling or determination letter recognizing the applicant organization (or any predecessor organization listed in question 4, Part II of the application) to be exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that the applicant organization (or its predecessor) was carrying on propaganda or otherwise attempting to influence legislation or on the basis that it engaged in political activity? . . . ☐ Yes ☐ No

If "Yes," indicate the earliest tax year for which recognition of exemption under section 501(c)(3) was revoked and the IRS district office that issued the revocation.

- 2** Does the organization perform or plan to perform (for members, shareholders, or others) services, such as maintaining the common areas of a condominium; buying food or other items on a cooperative basis; or providing recreational facilities or transportation services, job placement, or other similar undertakings? . . . ☐ Yes ☐ No

If "Yes," explain the activities in detail, including income realized and expenses incurred. Also, explain in detail the nature of the benefits to the general public from these activities. (If the answer to this question is explained in Part II of the application (pages 2, 3, and 4), enter the page and item number here.)

- 3** If the organization is claiming exemption as a homeowners' association, is access to any property or facilities it owns or maintains restricted in any way? . . . ☐ Yes ☐ No

If "Yes," explain.

- 4** If the organization is claiming exemption as a local association of employees, state the name and address of each employer whose employees are eligible for membership in the association. If employees of more than one plant or office of the same employer are eligible for membership, give the address of each plant or office.

Schedule C **Organizations described in section 501(c)(5) (Labor, agricultural, including fishermen's organizations, or horticultural organizations) or section 501(c)(6) (business leagues, chambers of commerce, etc.)**

- 1** Describe any services the organization performs for members or others. (If the description of the services is contained in Part II of the application, enter the page and item number here.)

-
- 2** Fishermen's organizations only.—What kinds of aquatic resources (not including mineral) are cultivated or harvested by those eligible for membership in the organization?

-
- 3** Labor organizations only.—Is the organization organized under the terms of a collective bargaining agreement? . . . ☐ **Yes** ☐ **No**

If "Yes," attach a copy of the latest agreement.

Schedule D Organizations described in section 501(c)(7) (Social clubs)

- 1** Has the organization entered or does it plan to enter into any contract or agreement for the management or operation of its property and/or activities, such as restaurants, pro shops, lodges, etc.? ☐ Yes ☐ No

If "Yes," attach a copy of the contract or agreement. If one has not yet been drawn up, please explain the organization's plans.

- 2** Does the organization seek or plan to seek public patronage of its facilities or activities by advertisement or otherwise? ☐ Yes ☐ No

If "Yes," attach sample copies of the advertisements or other requests.

If the organization plans to seek public patronage, please explain the plans.

- 3a** Are nonmembers, other than guests of members, permitted or will they be permitted to use the club facilities or participate in or attend any functions or activities conducted by the organization? ☐ Yes ☐ No

If "Yes," describe the functions or activities in which there has been or will be nonmember participation or admittance. (Submit a copy of the house rules, if any.)

- | | |
|---|---------|
| b State the amount of nonmember income included in Part III of the application, lines 3 and 4, column (a) | _____ |
| c Enter the percent of gross receipts from nonmembers for the use of club facilities | _____ % |
| d Enter the percent of gross receipts received from investment income and nonmember use of the club's facilities . . . | _____ % |

- 4a** Does the organization's charter, bylaws, other governing instrument, or any written policy statement of the organization contain any provision that provides for discrimination against any person on the basis of race, color, or religion? ☐ Yes ☐ No

- b** If "Yes," state whether or not its provision will be kept.

- c** If the organization has such a provision that will be repealed, deleted, or otherwise stricken from its requirements, state when this will be done. _____
- d** If the organization formerly had such a requirement and it no longer applies, give the date it ceased to apply. _____
- e** If the organization restricts its membership to members of a particular religion, check here and attach the explanation specified in the instructions ☐

See reverse side for instructions

Instructions

Line 1.—Answer “Yes,” if any of the organization’s property or activities will be managed by another organization or company.

Lines 3b, c, and d.—Enter the figures for the current year. On an attached schedule, furnish the same information for each of the prior tax years for which you completed Part III of the application.

Line 4e.—If the organization restricts its membership to members of a particular religion, the organization must be:

1. An auxiliary of a fraternal beneficiary society that:

a. Is described in section 501(c)(8) and exempt from tax under section 501(a), and

b. Limits its membership to members of a particular religion; or

2. A club that, in good faith, limits its membership to the members of a particular religion in order to further the teachings or principles of that religion and not to exclude individuals of a particular race or color.

If you checked **4e**, your explanation must show how the organization meets one of these two requirements.

Schedule E Organizations described in section 501(c)(8) or 501(c)(10) (Fraternal societies, orders, or associations)

1	Is the organization a college fraternity or sorority, or chapter of a college fraternity or sorority?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	If "Yes," read the instructions for Line 1, below, before completing this schedule.		
2	Does or will your organization operate under the lodge system?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	If "No," does or will it operate for the exclusive benefit of the members of an organization operating under the lodge system?		
		<input type="checkbox"/> Yes	<input type="checkbox"/> No
3	Is the organization a subordinate or local lodge, etc.?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	If "Yes," attach a certificate signed by the secretary of the parent organization, under the seal of the organization, certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.		
4	Is the organization a parent or grand lodge?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	If "Yes," attach a schedule for each subordinate lodge in active operation showing: (a) its name and address; (b) the number of members in it; and (c) how often it holds periodic meetings.		

Instructions

Line 1.—To the extent that they qualify for exemption from Federal income tax, college fraternities and sororities generally qualify as organizations described in section 501(c)(7). Therefore, if the organization is a college fraternity or sorority, refer to the discussion of section 501(c)(7) organizations in Pub. 557. If section 501(c)(7) appears to apply to your organization, complete Schedule D instead of this schedule.

Line 2.—Operating under the lodge system means carrying on activities under a form of organization that is composed of local branches, chartered by a parent organization, largely self-governing, and called lodges, chapters, or the like.

Schedule F Organizations described in section 501(c)(9) (Voluntary employees' beneficiary associations)

- 1** Describe the benefits available to members. Include copies of any plan documents that describe such benefits and the terms and conditions of eligibility for each benefit.

- 2** Are any employees or classes of employees entitled to benefits to which other employees or classes of employees are not entitled? ☐ Yes ☐ No
If "Yes," explain.

- 3** Give the following information for each plan as of the last day of the most recent plan year and enter that date here. If there is more than one plan, attach a separate schedule / /
(mo.) (day) (yr.)
- a** Total number of persons covered by the plan who are highly compensated individuals (See instructions below.) _____
- b** Number of other employees covered by the plan. _____
- c** Number of employees not covered by the plan _____
- d** Total number employed* _____

* Should equal the total of **a**, **b**, and **c**—if not, explain any difference. Describe the eligibility requirements that prevent those employees not covered by the plan from participating.

- 4** State the number of persons, if any, other than employees and their dependents (e.g., the proprietor of a business whose employees are members of the association) who are entitled to receive benefits ▶

Instructions

Line 3a.—A "highly compensated individual" is one who:

(a) Owned 5% or more of the employer at any time during the current year or the preceding year.

(b) Received more than \$80,000 (adjusted for inflation) in compensation from the employer for the preceding year, and

(c) Was among the top 20% of employees by compensation for the preceding year. However, the employer can choose not to have **(c)** apply.

Schedule G Organizations described in section 501(c)(12) (Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations)

- | | | |
|---|--|--|
| 1 | Attach a schedule in columnar form for each tax year for which the organization is claiming exempt status. On each schedule: | |
| a | Show the total gross income received from members or shareholders. | |
| b | List, by source, the total amounts of gross income received from other sources. | |

2	If the organization is claiming exemption as a local benevolent insurance association, state:	
a	The counties from which members are accepted or will be accepted.	
b	Whether stipulated premiums are or will be charged in advance, or whether losses are or will be paid solely through assessments.	

3	If the organization is claiming exemption as a "like organization," explain how it is similar to a mutual ditch or irrigation company, or a mutual or cooperative telephone company.	

4	Are the rights and interests of members in the organization's annual savings determined in proportion to their business with it?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	If "Yes," does the organization keep the records necessary to determine at any time each member's rights and interests in such savings, including assets acquired with the savings?	<input type="checkbox"/> Yes <input type="checkbox"/> No

5	If the organization is a mutual or cooperative telephone company and has contracts with other systems for long-distance telephone services, attach copies of the contracts.	
---	---	--

Instructions

Mutual or cooperative electric or telephone companies should show income received from qualified pole rentals separately. Mutual or cooperative telephone companies should also show separately the gross amount of income received from nonmember telephone companies for performing services that

involve their members and the gross amount of income received from the sale of display advertising in a directory furnished to their members.

Do not net amounts due or paid to other sources against amounts due or received from those sources.

Schedule H **Organizations described in section 501(c)(13) (Cemeteries, crematoria, and like corporations)**

- 1** Attach the following documents:
- a** Complete copy of sales contracts or other documents, including any "debt" certificates, involved in acquiring cemetery or crematorium property.
 - b** Complete copy of any contract your organization has that designates an agent to sell its cemetery lots.
 - c** A copy of the appraisal (obtained from a disinterested and qualified party) of the cemetery property as of the date acquired.
-
- 2** Does your organization have, or does it plan to have, a perpetual care fund? ☐ **Yes** ☐ **No**
If "Yes," attach a copy of the fund agreement and explain the nature of the fund (cash, securities, unsold land, etc.)

-
- 3** If your organization is claiming exemption as a perpetual care fund for an organization described in section 501(c)(13), has the cemetery organization, for which funds are held, established exemption under that section? ☐ **Yes** ☐ **No**
If "No," explain.
-

Schedule I Organizations described in section 501(c)(15) (Small insurance companies or associations)

- 1** Is the organization a member of a controlled group of corporations as defined in section 831(b)(2)(B)(ii)? (Disregard section 1563(b)(2)(B) in determining whether the organization is a member of a controlled group.) ☐ **Yes** ☐ **No**

If "Yes," include on lines 2 through 5 the total amount received by the organization and all other members of the controlled group.

If "No," include on lines 2 through 5 only the amounts that relate to the applicant organization.

- 2** Direct written premiums
- 3** Reinsurance assumed
- 4** Reinsurance ceded
- 5** Net written premiums ((line 2 plus line 3) minus line 4)
- 6** If you entered an amount on line 3 or line 4, attach a copy of the reinsurance agreements the organization has entered into.

(a) Current Year	3 Prior Tax Years		
From _____ To _____	(b) _____	(c) _____	(d) _____

Instructions

Line 1.—Answer "Yes," if the organization would be considered a member of a controlled group of corporations if it were not exempt from tax under section 501(a). In applying section 1563(a), use a "more than 50%" stock ownership test to determine whether the applicant or any other corporation is a member of a controlled group.

Line 2.— In addition to other direct written premiums, include on line 2 the full amount of any prepaid or advance premium in the year the prepayment is received. For example, if a \$5,000 premium for a 3-year policy was received in the current year, include the full \$5,000 amount in the Current Year column.

Schedule J Organizations described in section 501(c)(17) (Trusts providing for the payment of supplemental unemployment compensation benefits)

1 If benefits are provided for individual proprietors, partners, or self-employed persons under the plan, explain in detail.

2 If the plan provides other benefits in addition to the supplemental unemployment compensation benefits, explain in detail and state whether the other benefits are subordinate to the unemployment benefits.

3 Give the following information as of the last day of the most recent plan year and enter that date here

a Total number of employees covered by the plan who are shareholders, officers, self-employed persons, or highly compensated (See Schedule F instructions for line 3a on page 14.)

b Number of other employees covered by the plan

c Number of employees not covered by the plan

d Total number employed*.

* Should equal the total of **a**, **b**, and **c**—if not, explain the difference. Describe the eligibility requirements that prevent those employees not covered by the plan from participating.

4 At any time after December 31, 1959, did any of the following persons engage in any of the transactions listed below with the trust: the creator of the trust or a contributor to the trust; a brother or sister (whole or half blood), a spouse, an ancestor, or a lineal descendant of such a creator or contributor; or a corporation controlled directly or indirectly by such a creator or contributor?

Note: If you know that the organization will be, or is considering being, a party to any of the transactions (or activities) listed below, check the "Planned" box. Give a detailed explanation of any "Yes" or "Planned" answer in the space below.

a Borrow any part of the trust's income or corpus?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Planned
b Receive any compensation for personal services?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Planned
c Obtain any part of the trust's services?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Planned
d Purchase any securities or other properties from the trust?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Planned
e Sell any securities or other property to the trust?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Planned
f Receive any of the trust's income or corpus in any other transaction?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Planned

5 Attach a copy of the Supplemental Unemployment Benefit Plan and related agreements.

Schedule K**Organizations described in section 501(c)(19)—A post or organization of past or present members of the Armed Forces of the United States, auxiliary units or societies for such a post or organization, and trusts or foundations formed for the benefit of such posts or organizations.****1** *To be completed by a post or organization of past or present members of the Armed Forces of the United States.*

- a** Total membership of the post or organization.
- b** Number of members who are present or former members of the U.S. Armed Forces
- c** Number of members who are cadets (include students in college or university ROTC programs or at armed services academies only), or spouses, widows, or widowers of cadets or past or present members of the U.S. Armed Forces
- d** Does the organization have a membership category other than the ones set out above? ☐ Yes ☐ No
- If "Yes," please explain in full. Enter number of members in this category

- e** If you wish to apply for a determination that contributions to your organization are deductible by donors, enter the number of members from line 1b who are war veterans, as defined below.

A war veteran is a person who served in the Armed Forces of the United States during the following periods of war: April 21, 1898, through July 4, 1902; April 6, 1917, through November 11, 1918; December 7, 1941, through December 31, 1946; June 27, 1950, through January 31, 1955; and August 5, 1964, through May 7, 1975.

2 *To be completed by an auxiliary unit or society of a post or organization of past or present members of the Armed Forces of the United States.*

- a** Is the organization affiliated with and organized according to the bylaws and regulations formulated by such an exempt post or organization? ☐ Yes ☐ No
If "Yes," submit a copy of such bylaws or regulations.
- b** How many members does your organization have?
- c** How many are themselves past or present members of the Armed Forces of the United States, or are their spouses, or persons related to them within two degrees of blood relationship? (Grandparents, brothers, sisters, and grandchildren are the most distant relationships allowable.)
- d** Are all of the members themselves members of a post or organization, past or present members of the Armed Forces of the United States, spouses of members of such a post or organization, or related to members of such a post or organization within two degrees of blood relationship? ☐ Yes ☐ No

3 *To be completed by a trust or foundation organized for the benefit of an exempt post or organization of past or present members of the Armed Forces of the United States.*

- a** Will the corpus or income be used solely for the funding of such an exempt organization (including necessary related expenses)? ☐ Yes ☐ No
If "No," please explain.

- b** If the trust or foundation is formed for charitable purposes, does the organizational document contain a proper dissolution provision as described in section 1.501(c)(3)-1(b)(4) of the Income Tax Regulations? ☐ Yes ☐ No



Procedural Checklist

Make sure the application is complete.

If you do not complete all applicable parts or do not provide all required attachments, we may return the incomplete application for the organization to resubmit with the missing information or attachments. This will delay the processing of the application and may delay the effective date of your organization's exempt status. The organization may also incur additional user fees.

Have you . . .

- _____ Attached **Form 8718** (User Fee for Exempt Organization Determination Letter Request) and the appropriate fee?
 - _____ Prepared the application for mailing? (See **Where To File** addresses in Form 8718.)
 - _____ Completed all Parts and Schedules that apply to the organization?
 - _____ Shown your organization's **Employer Identification Number (EIN)**?
 - a. If your organization has an EIN, write it in the space provided.
 - b. If this is a newly formed organization and does not have an Employer Identification Number, obtain an EIN by telephone. (See Specific Instructions, Part I, Line 2, on page 2.)
 - _____ If applicable, described your organization's **specific activities** as directed in Part II, question 1 of the application?
 - _____ Included a **conformed copy** of the complete organizing instrument? (Part I, question 8 of the application.)
 - _____ Had the application signed by one of the following:
 - a. An officer or trustee who is authorized to sign (e.g., president, treasurer); **or**
 - b. A person authorized by a power of attorney (submit Form 2848 or other power of attorney)?
 - _____ If applicable, enclosed **financial statements** (Part III)?
 - a. Current year (must include period up to within 60 days of the date the application is filed) and 3 preceding years.
 - b. Detailed breakdown of revenue and expenses (no lump sums).
 - c. If the organization has been in existence less than 1 year, it must also submit proposed budgets for 2 years showing the amounts and types of receipts and expenditures anticipated.
- Note:** *During the technical review of a completed application, it may be necessary to contact the organization for more specific or additional information.*

Do not send this checklist with the application.

Appendix 2:

Sample Form 1120 –

U.S. Corporation Income Tax
Return

U.S. Corporation Income Tax Return
For calendar year 2011 or tax year beginning _____, 2011, ending _____, 20____
▶ See separate instructions.

OMB No. 1545-0123

2011

A Check if: 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>	TYPE OR PRINT	Name Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state, and ZIP code 	B Employer identification number C Date incorporated D Total assets (see instructions) \$ _____
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			

Income	1a	Merchant card and third-party payments. For 2011, enter -0-	1a				
	b	Gross receipts or sales not reported on line 1a (see instructions)	1b				
	c	Total. Add lines 1a and 1b	1c				
	d	Returns and allowances plus any other adjustments (see instructions)	1d				
	e	Subtract line 1d from line 1c	1e				
	2	Cost of goods sold from Form 1125-A, line 8 (attach Form 1125-A)	2				
	3	Gross profit. Subtract line 2 from line 1e	3				
	4	Dividends (Schedule C, line 19)	4				
	5	Interest	5				
	6	Gross rents	6				
	Deductions (See instructions for limitations on deductions.)	7	Gross royalties	7			
8		Capital gain net income (attach Schedule D (Form 1120))	8				
9		Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9				
10		Other income (see instructions—attach schedule)	10				
11		Total income. Add lines 3 through 10 ▶	11				
12		Compensation of officers from Form 1125-E, line 4 (attach Form 1125-E) ▶	12				
13		Salaries and wages (less employment credits)	13				
14		Repairs and maintenance	14				
15		Bad debts	15				
16		Rents	16				
17		Taxes and licenses	17				
18		Interest	18				
19		Charitable contributions	19				
20		Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20				
21		Depletion	21				
22		Advertising	22				
23		Pension, profit-sharing, etc., plans	23				
24		Employee benefit programs	24				
25		Domestic production activities deduction (attach Form 8903)	25				
26	Other deductions (attach schedule)	26					
27	Total deductions. Add lines 12 through 26 ▶	27					
28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.	28					
Tax, Refundable Credits, and Payments	29a	Net operating loss deduction (see instructions)	29a				
	b	Special deductions (Schedule C, line 20)	29b				
	c	Add lines 29a and 29b	29c				
30	Taxable income. Subtract line 29c from line 28 (see instructions)	30					
31	Total tax (Schedule J, Part I, line 11)	31					
32	Total payments and refundable credits (Schedule J, Part II, line 21)	32					
33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>	33					
34	Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed	34					
35	Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid	35					
36	Enter amount from line 35 you want: Credited to 2012 estimated tax ▶ Refunded ▶	36					

Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer _____	Date _____	Title _____

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

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

Schedule C Dividends and Special Deductions (see instructions)		(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)			
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)			
3	Dividends on debt-financed stock of domestic and foreign corporations			
4	Dividends on certain preferred stock of less-than-20%-owned public utilities			
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities			
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs			
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs			
8	Dividends from wholly owned foreign subsidiaries			
9	Total. Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958			
11	Dividends from affiliated group members			
12	Dividends from certain FSCs			
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

Schedule J Tax Computation and Payment (see instructions)**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2	
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834, line 30 (attach Form 8834)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	Total credits. Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Other (see instructions—attach schedule)	9f		
10	Total. Add lines 9a through 9f		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	

Part II—Payments and Refundable Credits

12	2010 overpayment credited to 2011		12	
13	2011 estimated tax payments		13	
14	2011 refund applied for on Form 4466		14	()
15	Combine lines 12, 13, and 14		15	
16	Tax deposited with Form 7004		16	
17	Withholding (see instructions)		17	
18	Total payments. Add lines 15, 16, and 17		18	
19	Refundable credits from:			
a	Form 2439	19a		
b	Form 4136	19b		
c	Form 3800, line 17c and Form 8827, line 8c	19c		
d	Other (attach schedule—see instructions)	19d		
20	Total credits. Add lines 19a through 19d		20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32		21	

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶		
b	Business activity ▶		
c	Product or service ▶		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		

Schedule K Other Information *continued* (see instructions)

	Yes	No
5 At the end of the tax year, did the corporation:		
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ► _____ and (ii) Owner's country ► _____ (c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ► _____		
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
9 Enter the amount of tax-exempt interest received or accrued during the tax year ► \$ _____		
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ► _____		
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ► \$ _____		
13 Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ► \$ _____		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments in 2011 that would require it to file Form(s) 1099 (see instructions)?		
b If "Yes," did or will the corporation file all required Forms 1099?		

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach schedule)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach schedule)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				
	b Common stock				
23	Additional paid-in capital				
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated				
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock		()		()
28	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**Note:** Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions

1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$ _____	
3	Excess of capital losses over capital gains			_____	
4	Income subject to tax not recorded on books this year (itemize): _____			_____	
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$ _____		a	Depreciation \$ _____	
b	Charitable contributions \$ _____		b	Charitable contributions \$ _____	
c	Travel and entertainment \$ _____			_____	
6	Add lines 1 through 5		9	Add lines 7 and 8	
			10	Income (page 1, line 28)—line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books			b Stock	
3	Other increases (itemize): _____			c Property	
	_____		6	Other decreases (itemize): _____	
	_____		7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Appendix 3:

Sample Form 990 –

Return of Organization Exempt
From Income Tax

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)**

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

2011**Open to Public Inspection**

A For the 2011 calendar year, or tax year beginning		, 2011, and ending		, 20	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization			D Employer identification number	
	Doing Business As				
	Number and street (or P.O. box if mail is not delivered to street address)		Room/suite		E Telephone number
	City or town, state or country, and ZIP + 4				
	F Name and address of principal officer:			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		
J Website: ▶			H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)		
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation:		M State of legal domicile:
H(c) Group exemption number ▶					

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 2011 (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	Current Year
	9	Program service revenue (Part VIII, line 2g)		
	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–24e)		
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		
19	Revenue less expenses. Subtract line 18 from line 12			
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)		
	22	Net assets or fund balances. Subtract line 21 from line 20		

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 <input type="checkbox"/> if self-employed
	Firm's name ▶	Firm's EIN ▶		PTIN
	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** (2011)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☐**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 organization's program service accomplishments for each of its three largest program services, as measured 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 \$ _____)

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

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

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4d Other program services (Describe in Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)**4e** Total program service expenses ►

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 <i>Schedule B, Schedule of Contributors</i> (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	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	12a	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i>	12b	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>	17	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	24a	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26	
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V ☐

		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? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
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 Did the organization have members or stockholders?	6		
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?	7a		
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	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 Did the organization have local chapters, branches, or affiliates?	10a		
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a Has the organization provided a complete 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.			
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c		
13 Did the organization have a written whistleblower policy?	13		
14 Did 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		
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
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," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take 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 (Section 501(c)(3)s only) available for public inspection. Indicate how you made 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 made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

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 ContractorsCheck 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 (do not check more than one box, unless person is both an officer and a director/trustee)						(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)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ►

3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*

	Yes	No
3		
4		
5		

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual*

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*

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. Report compensation for the calendar year ending with or within the organization's tax year.

(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 of compensation from the organization ►

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)	1e				
	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 ▶					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶					
	4	Income from investment of tax-exempt bond proceeds ▶					
	5	Royalties ▶					
		(i) Real	(ii) Personal				
	6a	Gross rents					
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss) ▶					
	7a	(i) Securities	(ii) Other				
		Gross amount from sales of assets other than inventory					
	b	Less: cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss) ▶					
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 a					
	b	Less: direct expenses b					
	c	Net income or (loss) from fundraising events . ▶					
	9a	Gross income from gaming activities. See Part IV, line 19 a					
	b	Less: direct expenses b					
	c	Net income or (loss) from gaming activities . . ▶					
	10a	Gross sales of inventory, less returns and allowances a					
b	Less: cost of goods sold b						
c	Net income or (loss) from sales of inventory . . ▶						
Miscellaneous Revenue			Business Code				
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d ▶						
12	Total revenue. See instructions. ▶						

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).

Check if Schedule O contains a response to any question in this Part IX ☐

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 United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22 . . .				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 . .				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . .				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings .				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization .				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a -----				
b -----				
c -----				
d -----				
e All other expenses -----				
25 Total functional expenses. Add lines 1 through 24e				
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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		
	b 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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25		26	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances		33	
	34 Total liabilities and net assets/fund balances		34	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI ☐

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 ReportingCheck if Schedule O contains a response to any question in this Part XII ☐

- 1** Accounting method used to prepare the Form 990: ☐ Cash ☐ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
- b** Were the organization's financial statements audited by an independent accountant?
- c** If "Yes" to 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:
☐ Separate basis ☐ Consolidated basis ☐ 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?
- b** 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

	Yes	No
2a		
2b		
2c		
3a		
3b		

Appendix 4:

Sample Form 990-N –

Filling out the e-postcard

IRS Form 990-N (e-Postcard)

Easy step-by-step instructions to fill out IRS Form 990-N (also called the e-Postcard)

General Information

Copies of pages referred to in these instructions are included at the end in the Appendix section0

Preliminary Step: Obtain an EIN

Before you start the process to file an e-Postcard, you **must ensure that your chapter has its own EIN** (Employer Identification Number). This nine-digit number is issued to you by the IRS, and o wuv'cmq"dg" tgi kuytgf "with y j g'I gpgtcnHtcvgtpkv{. You **cannot** use national ROA's EIN (53-0132450).

Step 1: Go to IRS Web Site

On the internet, go to web address www.irs.gov/charities. This takes you to the “Charities & Non-Profits” page of the IRS web site.

Step 2: Link to e-Postcard Page

On the “Charities & Non-Profits” page, look scroll down about one-third of the page and click on the link, “Annual Electronic Filing Requirement for Small Exempt Organizations – Form 990-N (e-Postcard)”, to take you to that e-Postcard page.

Step 3: e-Postcard page

On the e-Postcard page, read all the information, especially the section “Information You Will Need to File the e-Postcard”.

When ready to continue, go to the “How to File” section in the middle of the page and click on highlighted link <http://epostcard.form990.org>. On the page that comes up, click the large button “Leave IRS Site”. This button takes you to the web site page to begin filing your e-Postcard0

Step 4 Filing e-Postcard: Register

You are now at the e-Postcard page “e-Postcard: file your electronic IRS Form 990-N”. When ready, click on the link “STEP 1: Register as a New User”. This takes you to page one of the Request Login ID section.

Step 5 Filing e-Postcard: Request Login ID

There are four pages in the Request Login ID section. Page one basically explains that you need to have your 9-digit EIN number to proceed.

After you have read page one, click on the Next >> button.

You are now at page 2 of the Request Login ID section. Here, enter your 9-digit EIN [put in the first two numbers before the dash and put in the last seven numbers after the dash. Then click on the Next>> button.

You are now at page 3 of the Request Login ID section.

Enter all the information required: password [you create a password to use here]; first name; last name; Email address; and daytime phone number.

After entering that information, click on the Next>> button.

Page four heading reads, **“Request Login ID–Success”**.

Read this page. Now you can close this site.

Step 6: Personal E-mail Message to Activate Login ID

Now go to your personal e-mail account to retrieve the epostcard@urban.org message sent to you by Urban Institute/IRS. Open this E-mail. Click on the link in the message to continue filing your e-Postcard. The link takes you back to the e-Postcard web site to the page “Activate Login ID”.

Step 7: Activate Login ID

On the **“Activate Login ID”** page, enter the password you created previously on the e-Postcard site and click on the Next>> button.

This takes you to the page **“Activate Login ID (Success)”**.

Read this page. When you are ready to continue, click on the large button in the middle of the page “Create your Form 990-N (e-Postcard) Now”.

Step 8: Create and Fill-out the e-Postcard

You are now at the page titled **“Electronic Notice – Form 990-N (e-Postcard) Organization Information”**. Enter all the required information. When ready, click on the Next Page button.

You are now at the page titled **“Electronic Notice – Form 990-N (e-Postcard) Organization Address and Principal Officer Information”**. Enter all required information on this page.

When done entering all the information, click on the “Submit Filing to IRS” button near the bottom-right of the page.

Step 9: All Done

CONGRATULATIONS!! YOU ARE FINISHED!

Step 10: Send Copy to Uli o c'Ej kHQ

Remember to send Uli o c'Ej kHQ a copy of your 990-N. ATTN: Uli o c'Ej kHQpcgu, Uli o c'Ej kHQvgtpcwqpcn J gcfswctvgtu, 3936"J lpo cp"Cxgpwg, Gxcpuwq."K"824230