



MEMORANDUM

To: ERCOT Board of Directors
From: Vickie G. Leady, Senior Corporate Counsel
Date: May 11, 2010
Re: 2009 Internal Revenue Service Form 990 Questionnaire

As you may recall or may be aware, ERCOT must file a Form 990 informational tax return with the U.S. Internal Revenue Service (IRS) on an annual basis. Once filed, the completed Form 990 will become a publicly available document. For those of you who served on the ERCOT Board in 2008, you may recall that the Form 990 return requires a high level of detail with regard to the organization's operations and corporate governance, particularly since the 2008 filing year.

ERCOT staff is currently preparing the Form 990 return for the 2009 tax year with an anticipated filing date of August 13, 2010, and has developed a schedule for review of the return by its third-party tax consultants, legal counsel, and ERCOT staff (including its finance, executive management and human resources teams).

ERCOT staff will discuss the 2009 Form 990 return and contemplated preparation schedule generally at the May 18, 2010 Board meeting.

In order to gather the relevant information for the Form 990, ERCOT staff is providing the attached Questionnaire for completion to those who were identified as ERCOT Board members, officers, key employees, and highly compensated employees during the 2009 year as those groups are defined by the IRS.

Please note that responses to the Questionnaire are due **no later than May 24, 2010**, in order for ERCOT staff to meet the proposed schedule for completion of the return.

The final draft of the 2009 Form 990 return will be presented to the Board for its review at the July 20, 2010 Board meeting.

Please let Bill Magness, Interim Vice President and General Counsel, or me know if you have any questions or comments regarding the Questionnaire. If you have any questions regarding financial matters reported on the Form 990, please contact Mike Petterson, Controller, or Rebecca Beckham, Senior Financial Analyst.



Form 990 Independence and Related Party Questionnaire for 2009 Tax Year

Electric Reliability Council of Texas, Inc. (ERCOT), in conjunction with Ernst & Young LP, its third-party tax consultant, is providing this Questionnaire to you to gather information required by the U.S. Internal Revenue Service and federal tax law for ERCOT's preparation of the **2009 Form 990**, *Return of Organization Exempt From Income Tax*, for the tax year beginning January 1, 2009 and ending December 31, 2009.

GENERAL DIRECTIONS:

- Please read the **SPECIFIC DIRECTIONS** for each question or group of questions.
- Please see the **Appendix** beginning at page 8 for all **TABLES** necessary to complete this template.
- Please see the **Glossary** beginning at page 11 defining all **bold** terms necessary to complete this template.
- Please complete this template in full and provide all responsive information.
- Should you answer "Yes" or "Unsure" to any Question, please provide all requested information in the **Detailed Response** section at page 7.
- If you have any questions about this Questionnaire, please contact Vickie Leady, Senior Corporate Counsel, at (512) 275-7436 or vleady@ercot.com.
- Please return a signed, completed copy of this Questionnaire to ERCOT no later than **Monday, May 24, 2010**, as follows:

By Mail or Hand Delivery:

Electric Reliability Council of Texas, Inc.
Attn: Vickie Leady, ERCOT Legal Department
7620 Metro Center Drive
Austin, Texas 78744

OR

By Email:

BoardMaterials@ercot.com.

Your timely submission of the completed Questionnaire is greatly appreciated.



PLEASE COMPLETE THE FOLLOWING:

NAME: _____

EMPLOYER (formal corporate name): _____

POSITION (at employer listed above): _____

CURRENT POSITION AT ERCOT: (place an X by one)

_____ **Board Member** (as listed in Table 1 on page 8)

_____ **Officer** (as listed in Table 1 on page 8)

_____ **Key Employee** (as listed in Table 1 on page 8)

_____ **Highest Compensated Employee** (as listed in Table 3 on page 9)

AVERAGE HOURS PER WEEK RELATED TO ERCOT: _____

OTHER POSITIONS HELD DURING 2009:

Please include any other position held at ERCOT or outside of ERCOT as an Officer, Trustee, Board of Directors member, Key Employee, or Other. Please note the title if different from the position description and provide the full corporate name of the company.

- **Position/Title** _____
- **Company** _____
- **Dates of Service** _____

- **Position/Title** _____
- **Company** _____
- **Dates of Service** _____

Use additional lines in Exhibit A if necessary.

DATE OF COMPLETION: _____

SIGNATURE: _____



SECTION A

SPECIFIC DIRECTIONS: Q1 through Q4 must be answered by those listed in **TABLE 1** or **TABLE 2**. If you are not listed in **TABLE 1** or **TABLE 2**, please check "Not Listed."

Q1 To the best of your knowledge, during the tax year, did you engage in a new or ongoing **Business Transaction** with ERCOT (other than as an Officer, Director, Trustee, or **Key Employee**)?¹

____ YES ____ UNSURE ____ NO ____ UNKNOWN ____ NOT LISTED

Q2 To the best of your knowledge, during the tax year, did you engage in a new or ongoing *indirect* **Business Transaction** with ERCOT? An indirect **Business Transaction** means a transaction through ownership of more than 35% in another entity (either individually or collectively with others listed in **TABLES 1** and/or **2**).²

____ YES ____ UNSURE ____ NO ____ UNKNOWN ____ NOT LISTED

Q3 To the best of your knowledge, during the tax year, did a **Family Member** engage in a direct or indirect **Business Transaction** with ERCOT?³

____ YES ____ UNSURE ____ NO ____ UNKNOWN ____ NOT LISTED

Q4 To the best of your knowledge, during the tax year, did you serve as an Officer, Director, Trustee, **Key Employee**, Partner, or Member (or a Shareholder of a Professional Corporation) of an entity other than a Section 501(c)(3) tax-exempt organization doing business with ERCOT?⁴

____ YES ____ UNSURE ____ NO ____ UNKNOWN ____ NOT LISTED

¹ 2009 IRS Form 990, Part IV, Line 28a.

² 2009 IRS Form 990, Part IV, Line 28a.

³ 2009 IRS Form 990, Part IV, Line 28b.

⁴ 2009 IRS Form 990, Part IV, Line 28c.



SECTION B

SPECIFIC DIRECTIONS: Q5 must be answered by those listed in **TABLE 1**. If you are not listed in **TABLE 1**, please check “Not Listed.”

Q5 To the best of your knowledge, during the tax year did you have a family relationship (through one or more **Family Members**) or a **Business Relationship** with any other person listed in **TABLE 1**?⁵

NOTE: The 2009 Form 990 does not require detailed disclosure of these relationships. Only “business relationship” and/or “family relationship” will be disclosed.

____ YES ____ UNSURE ____ NO ____ UNKNOWN ____ NOT LISTED

SECTION C

SPECIFIC DIRECTIONS: Q6, Q7 and Q8 must be answered by those listed in any of **TABLES 1, 2, 4, 5 or 6**. If you are not listed in any of these tables, please check “Not Listed.”

Q6 To the best of your knowledge, did any **Family Member** or any entity that is 35% controlled by you receive **Compensation** (please see definition in Glossary) from ERCOT during the year?⁶

____ YES ____ UNSURE ____ NO ____ UNKNOWN ____ NOT LISTED

Q7 To the best of your knowledge, did you (or any **Family Member** or any entity which is 35% controlled by you) engage in any **Excess Benefit Transaction** with ERCOT during the year?⁷

____ YES ____ UNSURE ____ NO ____ UNKNOWN ____ NOT LISTED

Q8 To the best of your knowledge, did you (or any **Family Member** or any entity which is 35% controlled by you) engage in any **Excess Benefit Transaction** with ERCOT in a prior year?⁸

____ YES ____ UNSURE ____ NO ____ UNKNOWN ____ NOT LISTED

⁵ 2009 IRS Form 990, Part VI, Line 2.

⁶ 2009 IRS Form 990, Part IX, Line 6.

⁷ 2009 IRS Form 990, Part IV, Line 25a.

⁸ 2009 IRS Form 990, Part IV, Line 25b.



SECTION D

SPECIFIC DIRECTIONS: Q9 must be answered by those listed in any of **TABLES 1 through 6**.

Q9 To the best of your knowledge, did you (or any **Family Member** or any entity that is 35% controlled by you) receive a loan from, or extend a loan to ERCOT that was outstanding as of December 31, 2009?⁹

_____ YES _____ UNSURE _____ NO _____ UNKNOWN _____ NOT LISTED

SECTION E

SPECIFIC DIRECTIONS: Q10 must be answered by anyone listed in any of **TABLES 1, 2, or 6**. If you are not listed in any of those tables, please check "Not Listed."

Q10 To the best of your knowledge, did any of the following receive any **Grant or Other Assistance** (including the provision of goods, services, or use of facilities, regardless of amount) from ERCOT?¹⁰

- you;
- any of your **Family Members**;
- any entity that is 35% controlled by you;

_____ YES _____ UNSURE _____ NO _____ UNKNOWN _____ NOT LISTED

SECTION F

SPECIFIC DIRECTIONS: Q11 through Q13 must be answered by anyone listed in **TABLE 7**. If you are not listed in **TABLE 7**, please check "Not Listed."

Q11 Were you compensated as an officer or other **Employee** of ERCOT or a **Related Organization**?¹¹

_____ YES _____ UNSURE _____ NO _____ UNKNOWN _____ NOT LISTED

Q12 Were you compensated, or did you receive, any payments in excess of \$10,000 as an **Independent Contractor** from ERCOT or a **Related Organization**, other than for

⁹ 2009 IRS Form 990, Part IV, Line 26.

¹⁰ 2009 IRS Form 990, Part IV, Line 27.

¹¹ 2009 IRS Form 990, Part VI, Line 1b.



reimbursements of expenses under an **Accountable Plan** or for services as a member of the governing body?¹²

____ YES ____ UNSURE ____ NO ____ UNKNOWN ____ NOT LISTED

Q13 To the best of your knowledge, did you (or any **Family Member** or any entity that is 35% owned by you or a **Family Member**) engage in any of the following:

- Enter into a new or ongoing **Business Transaction** during the tax year with a **Related Organization** (other than as an Officer, Director, Trustee or **Key Employee**);
- Serve during the tax year as Officer, Director, Trustee, **Key Employee**, Partner, or Member (or a Shareholder of Professional Corporation) of any entity other than a Section 501(c)(3) tax-exempt organization doing business with a **Related Organization**;
- Engage in any **Excess Benefit Transaction** with a **Related Organization** (or learn that such a transaction occurred in a prior year) during the tax year or in a prior year;
- Receive a loan from, or extend a loan to, a **Related Organization** that was outstanding as of the end of the tax year; or
- Receive a **Grant or Other Assistance** during the tax year (including the provision of goods, services, or use of facilities, regardless of amount) from a **Related Organization**?¹³

____ YES ____ UNSURE ____ NO ____ UNKNOWN ____ NOT LISTED

¹² 2009 IRS Form 990, Part VI, Line 1b.

¹³ 2009 IRS Form 990, Part VI, Line 1b.



Detailed Response Section for
Form 990 Independence and Related Party Questionnaire for 2009 Tax Year

DIRECTIONS:

For any of **Q1** through **Q13**, if you answered “YES” or “UNSURE,” please describe the facts and circumstances supporting your answer and provide all relevant information in the space below. Please reference the question number as appropriate, i.e. “Q8.” Please be specific and provide as much detail as possible.

[illegible]



Conflicts of Interest and Related Party Transaction Questionnaire
Tables for 2009 Tax Year

TABLE 1 – List the Name, Title, and Designation of each **CURRENT** Officer, Director/Trustee (include whether “Individual” or “Institutional”), and **Key Employee**.

Name	Title	Form 990 Designation
Mark Armentrout	Board Member	Director
Don Ballard	Board Member	Director
Brad Cox	Board Member	Director
Andrew Dalton	Board Member	Director
Miguel Espinosa	Board Member	Director
Nick Fehrenbach	Board Member	Director
Michehl Gent	Board Member	Director
Bob Helton	Board Member	Director
Charles Jenkins	Board Member	Director
Clifton Karnei	Board Member	Director
Jan Newton	Board Member	Director
Alton Patton	Board Member	Director
Barry Smitherman	Board Member	Director
Robert Thomas	Board Member	Director
Dan Wilkerson	Board Member	Director
Steve Bartley	Segment Alternate	Director
Deryl Brown	Segment Alternate	Director
Calvin Crowder	Segment Alternate	Director
Michael Packard	Segment Alternate	Director
Jean Ryall	Segment Alternate	Director
Mark Walker	Segment Alternate	Director
Robert Kahn	CEO	Officer
H.B. Doggett	Interim CEO	Officer
Steve Byone	CFO	Officer
Roy Bowman	Interim CFO	Officer
Ronald Hinsley	CIO	Officer
Nancy Capezzuti	CAO	Officer
Harold Saathoff	VP System Planning & Grid Operations	Officer
Larry Grimm	CEO/COO (Texas RE)	Officer
Michael Grable	VP General Counsel	Officer
Michael Cleary	CTO	Officer
Richard Morgan	CIO	Officer
Charles Manning	CCO	Officer
Sallie Betty Day	Interim COO	Officer
Cheryl Yager	Treasurer	Key Employee
David Forfia	Sr. Director, IT Infrastructure	Key Employee
David Troxtell	Director, Program Management	Key Employee
Steven Grendel	Director, Facilities	Key Employee



TABLE 2 – List the Name, Title, and Designation of each **FORMER** Officer, Director/Trustee (include whether “Individual” or “Institutional”) and **Key Employee**.

Name	Title	Form 990 Designation

TABLE 3 – List the **CURRENT** Five Highest **Compensated Employees** other than officers, directors/trustees, and key employees that are compensated over \$100,000. For an organization reporting compensation within a group return, list only those Five Highest **Compensated Employees** reported on the group Form 990 who are directly compensated by the organization.

Name	Title	Form 990 Designation
James Brenton	Director- Cyber Standards	Highest Compensated Employee
Matthew Morais	Assistant General Counsel	Highest Compensated Employee
Steven Myers	Manager- Operating Standards	Highest Compensated Employee
Michael Petterson	Controller	Highest Compensated Employee
Susan Vincent	Director- Legal Affairs (Texas RE)	Highest Compensated Employee

TABLE 4 – List each known **Disqualified Person** who is not listed in any of the other tables. Include here any other person who is or was in the past five years in the position to exercise “substantial influence” over [insert organization’s name] *or [insert names of any supporting organizations here]*. In addition, include (1) a donor or donor advisor to a donor advised fund held by [insert organization’s name], and (2) an investment advisor of an organization that sponsors a donor advised fund held by [insert organization’s name].

Name	Title/Relationship

TABLE 5 – List each Substantial Contributor – Include here each individual or entity who contributed or bequeathed at least \$5,000 to ERCOT since the organization’s inception, but only if such amount was (as of the year of the contribution) more than 2% of the total contributions and bequests received by ERCOT since its inception. A person or entity which is a substantial contributor remains a substantial contributor for all future periods even if later contributions by others push the individual or entity's contributions below the 2% threshold.

Name	Title/Relationship



TABLE 6 – List each member of ERCOT’s Grant Selection Committee (if any).

Name	Title/Relationship

TABLE 7 – List the CURRENT voting members of ERCOT’s governing body.

Name	Title/Relationship
Mark Armentrout	Board Member
Don Ballard	Board Member
Brad Cox	Board Member
Andrew Dalton	Board Member
Miguel Espinosa	Board Member
Nick Fehrenbach	Board Member
Michehl Gent	Board Member
Bob Helton	Board Member
Charles Jenkins	Board Member
Clifton Karnei	Board Member
Jan Newton	Board Member
Alton Patton	Board Member
Robert Thomas	Board Member
Dan Wilkerson	Board Member
Steve Bartley	Segment Alternate
Deryl Brown	Segment Alternate
Calvin Crowder	Segment Alternate
Michael Packard	Segment Alternate
Jean Ryall	Segment Alternate
Mark Walker	Segment Alternate
Robert Kahn	CEO
H.B. Doggett	Interim CEO



Form 990 Independence and Related Party Questionnaire for 2009 Tax Year

Glossary

- **ACCOUNTABLE PLAN** means a reimbursement or other expense allowance arrangement that satisfies the requirements of Internal Revenue Code Section 62(c) by meeting the requirements of business connection, substantiation, and returning amounts to ERCOT in excess of substantiated expenses.
- **BUSINESS RELATIONSHIP (direct and indirect)** means:
 - 1) One person is employed by the other in a sole proprietorship or by an organization with which the other is associated as a Trustee, Director, Officer, Key Employee, or greater-than 35% owner;
 - 2) One person is transacting business with the other (other than in the ordinary course of either party's business on the same terms as are generally offered to the public), directly or indirectly, in one or more contracts of sale, lease, license, loan, performance of services, or other transaction involving transfers of cash or property valued in excess of \$10,000 in the aggregate during ERCOT's tax year;
 - 3) **Indirect** transactions are transactions with an organization with which the one person is associated as Trustee, Director, Officer, Key Employee, or greater-than-35% owner; **OR**
 - 4) The two persons are each a Director, Trustee, Officer, or greater-than-10% owner in the same business or investment entity.
 - 5) A **Business Relationship** does not include privileged relationships such as a relationship between an attorney and client, a medical professional (including psychologist) and patient, or a priest/clergy and penitent/communicant.
- **BUSINESS TRANSACTIONS** include, but are not limited to, contracts of sale, lease, license, and performance of services, whether initiated during ERCOT's tax year or ongoing from a prior year. Business Transactions also include joint ventures, whether new or ongoing, in which either the profits or capital interest of the organization and of the interested person each exceeds 10%. ERCOT's charging of membership dues to its officers, directors, etc. are not considered Business Transactions.

However, a transaction is not a Business Transaction if all three of the following are applicable: (1) all payments during the tax year in one or more **Business Transactions** with ERCOT did not exceed \$100,000; (2) all payments during the year from a single **Business Transaction** did not exceed the greater of \$100,000; AND (3) **Compensation** payments by ERCOT paid to a **Family Member** did not exceed \$10,000.



- **COMPENSATION** includes all forms of cash and non-cash payments or benefits provided in exchange for services, including salary and wages, bonuses, severance, payments, deferred payments, retirements benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family educational benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the organization's property.
- **DISQUALIFIED PERSON** means (1) any person listed in **TABLES 1, 2, 4, 5, 6, and 7**; (2) any person who is or was in the position to exercise "substantial influence" over ERCOT at any time during the prior 5-year period up to the date of the transaction; (3) a Disqualified Person's **Family Member**; (4) an entity that is 35% controlled by one or more Disqualified Persons and/or **Family Members** of one or more Disqualified Persons; (5) a donor or donor advisor to a donor advised fund held by ERCOT; and (6) an investment advisor of an organization that sponsors a donor advised fund held by ERCOT. NOTE: the Disqualified Persons of a Supported Organization include the Disqualified Persons of a § 509(a)(3) Supporting Organization that supports the Supported Organization.
- **EMPLOYEE** means any individual who, under the usual common law rules applicable in determining the employer-employee relationship, has the status of an Employee, and any other individual who is treated as an Employee for federal employment tax purposes.
- **EXCESS BENEFIT TRANSACTION** means any transaction where any **excess benefit** is provided by ERCOT, directly or indirectly to, or for the use of, any **Disqualified Person**.
- **EXCESS BENEFIT** means the excess of the economic benefit received from ERCOT over the consideration paid or given (including services) by a **Disqualified Person**.
- **FAMILY MEMBER** means a spouse, ancestors, brothers and sisters (whole or half-blood), children (natural or adopted), grandchildren, great grandchildren, and spouses of brothers, sisters, children, grandchildren, and great grandchildren.
- **FORMER** officer, director/trustee, and **Key Employee** means one who the organization reported as an officer, director/trustee or **Key Employee** (or should have reported, applying the instructions in effect for such years) on any of the organization's Forms 990 for any one or more of the five prior years **AND** who received reportable **Compensation** in the calendar year ending with or within the organization's current tax year in excess of the threshold amount (\$100,000 for former officers and **Key Employees**, \$10,000 for services in the capacity as a director/trustee).
- **GRANT OR OTHER ASSISTANCE** means awards, prizes, cash allocations, stipends, scholarships, fellowships, research grants, and similar payments and distributions made by ERCOT. It does not include salaries or other **Compensation** to **Employees**. In addition, it does not include financial benefits from the organization solely in the capacity of being a member of the charitable or other class served by the organization in the



exercise of its exempt function, so long as the financial benefits comply with the organization's terms of membership.

- **INDEPENDENT** means an individual who satisfies **all** of the following three criteria:
 - 1) You have not been compensated as an Officer or other **Employee** of ERCOT or of a **Related Organization** (aside from religious exception, below);
 - 2) You did not receive total **Compensation** or other payments exceeding \$10,000 during ERCOT's tax year from ERCOT or from **Related Organizations** as an **Independent Contractor**, other than reimbursement of expenses under an **Accountable Plan** or reasonable **Compensation** for services provided in your capacity as a member of ERCOT's governing body; **AND**
 - 3) Neither you, nor any **Family Member**, was involved with a transaction with ERCOT (whether directly or indirectly through affiliation with another organization) that must be disclosed as a Transaction With Interested Persons on the Form 990, *Return of Organization Exempt From Income Tax*, filed by either ERCOT or a **Related Organization**.

NOTE: "Independence" is not affected if (a) you are a donor to ERCOT, no matter the amount; (b) you have taken a bona fide vow of poverty and you receive **Compensation** as an agent of a religious order, religious organization, or belong to a religious order that receives sponsorship payments from ERCOT; **OR** (c) you receive financial benefits from ERCOT, solely because you are a member of the charitable class served by ERCOT in the exercise of its tax-exempt function(s).

- **INDEPENDENT CONTRACTOR** means a person who provides services to ERCOT but who is not treated as an **Employee**.
- **KEY EMPLOYEE** means an **Employee** of ERCOT (other than an Officer, Director or Trustee of the entity) who meets **ALL** of the following three tests:
 - 1) Received reportable **Compensation** from ERCOT and all **Related Organizations** in excess of \$150,000 for the calendar year ending within the entity's tax year;
 - 2) The **Employee** has responsibilities, powers or influence over ERCOT as a whole that is similar to those of Officers, Directors or Trustees; manages a discrete segment or activity of ERCOT that represents 10% or more of the activities, assets, income, or expenses of ERCOT, as compared to ERCOT as a whole; or has or shares authority to control or determine 10% or more of ERCOT's capital expenditures, operating budget, or **Compensation** for **Employees**; AND
 - 3) Is one of the 20 **Employees** with the highest reportable income **Compensation** from ERCOT and **Related Organizations** for the calendar year ending with or within ERCOT's tax year.



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

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Exhibit A

(Continuation from page 2 if necessary)

OTHER POSITIONS HELD DURING 2009:

(Please include any other position held at ERCOT or outside of ERCOT as an Officer, Trustee, Board of Directors member, Key Employee, or Other. Please note the title if different from the position description and provide the full corporate name of the company.)

- **Position/Title** _____
- **Company** _____
- **Dates of Service** _____

- **Position/Title** _____
- **Company** _____
- **Dates of Service** _____

- **Position/Title** _____
- **Company** _____
- **Dates of Service** _____

- **Position/Title** _____
- **Company** _____
- **Dates of Service** _____

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2009**Open to Public Inspection**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.

A For the 2009 calendar year, or tax year beginning		, 2009, 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	Please use IRS label or print or type. See Specific Instructions.	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 \$	
H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶					
I Tax-exempt status: <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					
J Website: ▶					
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation:		M State of legal domicile:

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)																												
	4	Number of independent voting members of the governing body (Part VI, line 1b)																												
	5	Total number of employees (Part V, line 2a)																												
Revenue	6	Total number of volunteers (estimate if necessary)																												
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12																												
	7b	Net unrelated business taxable income from Form 990-T, line 34.																												
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;">Prior Year</th> <th style="width: 20%; text-align: center;">Current Year</th> </tr> <tr> <td>8 Contributions and grants (Part VIII, line 1h)</td> <td></td> <td></td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g)</td> <td></td> <td></td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td></td> <td></td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td></td> <td></td> </tr> <tr> <td>12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td></td> <td></td> </tr> </table>				Prior Year	Current Year	8 Contributions and grants (Part VIII, line 1h)			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)											
		Prior Year	Current Year																											
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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	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;">Prior Year</th> <th style="width: 20%; text-align: center;">Current Year</th> </tr> <tr> <td>13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)</td> <td></td> <td></td> </tr> <tr> <td>14 Benefits paid to or for members (Part IX, column (A), line 4)</td> <td></td> <td></td> </tr> <tr> <td>15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)</td> <td></td> <td></td> </tr> <tr> <td>16a Professional fundraising fees (Part IX, column (A), line 11e)</td> <td></td> <td></td> </tr> <tr> <td>b Total fundraising expenses (Part IX, column (D), line 25) ▶</td> <td></td> <td></td> </tr> <tr> <td>17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)</td> <td></td> <td></td> </tr> <tr> <td>18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25).</td> <td></td> <td></td> </tr> <tr> <td>19 Revenue less expenses. Subtract line 18 from line 12</td> <td></td> <td></td> </tr> </table>				Prior Year	Current Year	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)			14 Benefits paid to or for members (Part IX, column (A), line 4)			15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)			16a Professional fundraising fees (Part IX, column (A), line 11e)			b Total fundraising expenses (Part IX, column (D), line 25) ▶			17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)			18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25).			19 Revenue less expenses. Subtract line 18 from line 12		
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Net Assets or Fund Balances	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;">Beginning of Current Year</th> <th style="width: 20%; text-align: center;">End of Year</th> </tr> <tr> <td>20 Total assets (Part X, line 16)</td> <td></td> <td></td> </tr> <tr> <td>21 Total liabilities (Part X, line 26)</td> <td></td> <td></td> </tr> <tr> <td>22 Net assets or fund balances. Subtract line 21 from line 20</td> <td></td> <td></td> </tr> </table>				Beginning of Current Year	End of Year	20 Total assets (Part X, line 16)			21 Total liabilities (Part X, line 26)			22 Net assets or fund balances. Subtract line 21 from line 20																	
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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's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions)	
	Firm's name (or yours if self-employed), address, and ZIP + 4		EIN ▶		Phone no. ▶ ()

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

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

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

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

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

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

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

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)? If "Yes," complete Schedule A	1	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4	
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part 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? If "Yes," complete Schedule D, Part II	7	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	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? If "Yes," complete Schedule D, Part IV	9	
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	
11 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	
• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		
• 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? If "Yes," complete Schedule D, Part VII.		
• 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? If "Yes," complete Schedule D, Part VIII.		
• 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? If "Yes," complete Schedule D, Part IX.		
• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.		
• 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? If "Yes," complete Schedule D, Part X.		
12 Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.	12	
12A Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional.	12A	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	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, and program service activities outside the United States? If "Yes," complete Schedule F, Part 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? If "Yes," complete Schedule F, Part II.	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? If "Yes," complete Schedule F, Part III	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? If "Yes," complete Schedule G, Part 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? If "Yes," complete Schedule G, Part II	18	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III.	19	
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations 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 a grant selection committee member, or to a person related to such an individual? <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):	28	
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 of the organization (or a family member) 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	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	35	
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 Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
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		
2b	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 this return. (see instructions)		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
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)?		
4b	If "Yes," enter the name of the foreign country: See the instructions for exceptions and 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?		
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
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?		
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	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?		
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
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?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		

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.

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body	1a	
b Enter the number of voting members that 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 organizational documents since the prior Form 990 was filed?	4	
5 Did the organization become aware during the year of a material diversion of the organization's assets?	5	
6 Does the organization have members or stockholders?	6	
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	
b Each committee with authority to act on behalf of the governing body?	8b	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9a	

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

	Yes	No
10a Does the organization have local chapters, branches, or affiliates?	10a	
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b	
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	
11A Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	
13 Does the organization have a written whistleblower policy?	13	
14 Does the organization have a written document retention and destruction policy?	14	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	
b Other officers or key employees of the organization	15b	
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," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► _____

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☐ Upon request

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

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

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

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. Use Schedule J-2 if additional space is needed.

- 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. 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 the organization did not compensate any current officer, director, or trustee.

[illegible]

Part VII	Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i>
-----------------	--

[illegible]**1b Total**

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in 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

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 for services rendered to the organization? If "Yes," complete Schedule J for such person

[illegible]

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation

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 Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18						
	a						
	b Less: direct expenses						
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19						
	a						
	b Less: direct expenses						
	c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances							
a							
b Less: cost of goods sold							
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).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 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 contributions (include section 401(k) and section 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. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a				
b				
c				
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f				
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

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)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		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. 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 Financial Statements and Reporting

- 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 consolidated basis, separate 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		

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No. 1545-0047

2009

Name of the organization

Employer identification number

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

Employer identification number

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
-----	----- ----- -----	\$-----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
-----	----- ----- -----	\$-----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
-----	----- ----- -----	\$-----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
-----	----- ----- -----	\$-----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
-----	----- ----- -----	\$-----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
-----	----- ----- -----	\$-----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
-----	----- ----- -----	\$-----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
-----	----- ----- -----	\$-----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
-----	----- ----- -----	\$-----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
-----	----- ----- -----	\$-----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
-----	----- ----- -----	\$-----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
-----	----- ----- -----	\$-----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
-----	----- ----- -----	\$-----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

Part II Noncash Property (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----/-----/-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----/-----/-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----/-----/-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----/-----/-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----/-----/-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----/-----/-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----/-----/-----

Name of organization

Employer identification number

Part II Noncash Property (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----/-----/-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----/-----/-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----/-----/-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----/-----/-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----/-----/-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----/-----/-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----/-----/-----

Name of organization

Employer identification number

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry.

For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

Name of organization

Employer identification number

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry.For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ► \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note. Terms in **bold** are defined in the *Glossary* of the Instructions for Form 990.

Purpose of Schedule

Schedule B (Form 990, 990-EZ, or 990-PF) is used to provide information on contributions the organization reported on:

- Form 990-PF, Return of Private Foundation, line 1;
- Form 990, Return of Organization Exempt from Income Tax, Part VIII, *Statement of Revenue*, line 1; or
- Form 990-EZ, Short Form Return of Organization Exempt from Income Tax, line 1.

Who Must File

Every organization must complete and attach Schedule B to their Form 990, 990-EZ, or 990-PF, unless it certifies that it does not meet the filing requirements of this schedule by answering "No" on Form 990, Part IV, *Checklist of Required Schedules*, line 2; on Form 990-EZ, line H; or on Form 990-PF, line 2. See the separate instructions for these lines on those forms.

If an organization is not required to file Form 990, 990-EZ, or 990-PF but chooses to do so, it must file a complete return and provide all of the information requested, including the required schedules.

Accounting Method

When completing Schedule B (Form 990, 990-EZ, or 990-PF), the organization must use the same accounting method it checked on Form 990, Part XI, *Financial Statements and Reporting*, line 1; Form 990-EZ, line G; or Form 990-PF, line J.

Public Inspection

Schedule B is:

- Open to public inspection for an organization that files Form 990-PF,
- Open to public inspection for a section 527 political organization that files Form 990 or 990-EZ, or
- For all other organizations that file Form 990 or 990-EZ, the names and addresses of contributors are not required to be made available for public inspection. All other information, including the amount of contributions, the description of **noncash contributions**, and any other information, is required to be made available for public inspection unless it clearly identifies the contributor.

If an organization files a copy of Form 990 or 990-EZ, and attachments, with any state, it should not include its Schedule B (Form 990, 990-EZ, or 990-PF) in the attachments for the state, unless a schedule of contributors is specifically required by the state. States that do not require the information might inadvertently make the schedule available for public inspection along with the rest of the Form 990 or 990-EZ.

See the instructions for Form 990, 990-EZ, or 990-PF for information on telephone assistance and the public inspection rules for these forms and their attachments.

Contributors to be Listed on Part I

A *contributor* (person) includes individuals, fiduciaries, partnerships, corporations, associations, trusts, and exempt organizations. In addition, section 509(a)(2), 170(b)(1)(A)(iv), and 170(b)(1)(A)(vi) organizations must also report **governmental units** as contributors.

Contributions

Contributions reportable in Schedule B (Form 990, 990-EZ, or 990-PF) are contributions, grants, bequests, devises, and gifts of money or property, whether or not for charitable purposes. For example, political contributions to section 527 political organizations are included. Contributions do not include fees for the performance of services. See the instructions for Form 990, Part VIII, line 1, for a fuller discussion of what constitutes contributions.

General Rule

Unless the organization is covered by one of the *Special Rules* below, it must list in Part I every contributor who, during the year, gave the organization directly or indirectly, money, **securities**, or any other type of property aggregating \$5,000 or more for the organization's **tax year**. In determining the aggregate amount, separate and independent gifts of less than \$1,000 can be disregarded.

Special Rules

Section 501(c)(3) organizations that file Form 990 or 990-EZ. For an organization described in section 501(c)(3) that meets the 33⅓% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and not just the 10% support test (whether or not the organization is otherwise described in section 170(b)(1)(A)), list in Part I only those contributors whose contribution of \$5,000 or more during the tax year is greater than 2% of the amount reported on Form 990, Part VIII, line 1h or Form 990-EZ, line 1.

Example. A section 501(c)(3) organization, of the type described above, reported \$700,000 in total contributions, gifts, grants, and similar amounts received on Form 990, Part VIII, line 1h. The organization is only required to list in Parts I and II of its Schedule B each person who contributed more than the greater of \$5,000 or 2% of \$700,000 (\$14,000) during the tax year. Thus, a contributor who gave a total of \$11,000 would not be reported in Parts I and II for this section 501(c)(3) organization. Even though the \$11,000 contribution to the organization was greater than \$5,000, it did not exceed \$14,000.

Section 501(c)(7), (8), or (10) organizations.

For contributions to these social and recreational clubs, fraternal beneficiary and domestic fraternal societies, orders, or associations that were not for an exclusively religious, charitable, etc., purpose, list in Part I each contributor who contributed \$5,000 or more during the tax year, as described under the *General Rule*, earlier.

For contributions to a section 501(c)(7), (8), or (10) organization received for use exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals (sections 170(c)(4), 2055(a)(3), or 2522(a)(3)), list in Part I each contributor whose aggregate contributions for an exclusively religious, charitable, etc., purpose were more than \$1,000 during the tax year. To determine the more-than-\$1,000 amount, total all of a contributor's gifts for the tax year (regardless of amount). For a noncash contribution, complete Part II.

All section 501(c)(7), (8), or (10) organizations that listed an exclusively religious, charitable, etc., contribution in Part I or II must also complete Part III to provide further information on such contributions of more than \$1,000 during the tax year, and show the total amount received from such contributions that were for \$1,000 or less during the tax year.

However, if a section 501(c)(7), (8), or (10) organization did not receive aggregate contributions of more than \$1,000 from a single contributor during the tax year for exclusively religious, charitable, etc., purposes, and consequently was not required to complete Parts I through III with respect to these contributions, it need only check the third *Special Rules* box on the front of Schedule B and enter, in the space provided, the total contributions it received during the tax year for an exclusively religious, charitable, etc., purpose.

Specific Instructions

Note. You can duplicate Parts I through III if you need more copies. Number each page of each part.

Part I. In column (a), identify the first contributor listed as No. 1 and the second contributor as No. 2, etc. Number consecutively. In column (b), enter the contributor's name, address, and ZIP code. Identify an "anonymous" donor if the organization has actual knowledge of such donor's identity. In column (c), enter the amount of aggregate contributions for the **tax year** for the contributor listed.

In column (d), check the type of contribution. Check all that apply for the contributor listed. If a *cash contribution* came directly from a contributor (other than through payroll deduction), check the "Person" box. A cash contribution includes contributions paid by cash, credit card, check, money order, electronic fund or wire transfer, and other charges against funds on deposit at a financial institution.

If an **employee's** cash contribution was forwarded by an employer (indirect contribution), check the "Payroll" box. If an employer withholds contributions from employees' pay and periodically gives them to the organization, report only the employer's name and address and the total amount given unless you know that a particular employee gave enough to be listed separately.

Check the "noncash" box for any contribution of property other than cash during the tax year, and complete Part II of this schedule.

For a section 527 organization that files a Form 8871, Political Organization Notice of Section 527 Status, the names and addresses of contributors that are not reported on Form 8872, Political Organization Report of Contributions and

Expenditures do not need to be reported in Part I if the organization paid the amount specified by section 527(j)(1). In this case, enter "Pd. 527(j)(1)" in column (b) instead of a name, address, and zip code; but you must enter the amount of contributions in column (c).

Part II. In column (a), show the number that corresponds to the contributor's number in Part I. In column (b), describe the **noncash contribution** received by the organization during the tax year. Note the public inspection rules discussed earlier.

In columns (c) and (d), report property with readily determinable market value (for example, marked quotations for securities) by listing its **fair market value (FMV)**. If the organization immediately sells **securities** contributed to the organization (including through a broker or agent), the contribution still must be reported as a gift of property (rather than cash) in the amount of the net proceeds plus the broker's fees and expenses. See the instructions to Form 990, Part VIII, line 1g, which provide an example to illustrate this point. If the property is not immediately sold, measure market value of marketable securities registered and listed on a recognized securities exchange by the average of the highest and lowest quoted selling prices (or the average between the *bona fide* bid and asked prices) on the contribution date. See Regulations section 20.2031-2 to determine the value of contributed stocks and bonds. When FMV cannot be readily determined, use an appraised or estimated value. To determine the amount of a noncash contribution subject to an outstanding debt, subtract the debt from the property's FMV. Enter the date the property was received by the organization, if the donor has fully given up use and enjoyment of the property at that time.

For more information on noncash contributions, see the instructions for Schedule M (Form 990), Noncash Contributions.

If the organization received a partially completed Form 8283, Noncash Charitable Contributions, from a donor, complete it and return it so the donor can get a charitable contribution deduction. Keep a copy for your records.

Original (first) and successor donee (recipient) organizations must file Form 8282, Donee Information Return, if they sell, exchange, consume, or otherwise dispose of (with or without consideration) charitable deduction property (property other than money or certain publicly traded securities) within 3 years after the date the original donee received the property.

Part III. Section 501(c)(7), (8), or (10) organizations that received contributions for use exclusively for religious, charitable, etc. purposes during the tax year must complete Parts I through III for each person whose gifts totaled more than \$1,000 during the tax year. Show also, in the heading of Part III, total gifts to these organizations that were \$1,000 or less for the tax year and were for exclusively religious, charitable, etc., purposes. Complete this information only on the first Part III page.

If an amount is set aside for an exclusively religious, charitable, etc., purpose, show in column (d) how the amount is held (for example, whether it is commingled with amounts held for other purposes). If the organization transferred the gift to another organization, show the name and address of the transferee organization in column (e) and explain the relationship between the two organizations.

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No. 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

Employer identification number

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or pleasure) ☐ Preservation of an historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$

(ii) Assets included in Form 990, Part X ▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ▶%

b Permanent endowment ▶%

c Term endowment ▶%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

	Yes	No
3a(i)		
3a(ii)		
3b		

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1
2	Total expenses (Form 990, Part IX, column (A), line 25)	2
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3
4	Net unrealized gains (losses) on investments	4
5	Donated services and use of facilities	5
6	Investment expenses	6
7	Prior period adjustments	7
8	Other (Describe in Part XIV.)	8
9	Total adjustments (net). Add lines 4 through 8	9
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	
a	Net unrealized gains on investments	2a
b	Donated services and use of facilities	2b
c	Recoveries of prior year grants	2c
d	Other (Describe in Part XIV.)	2d
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV.)	4b
c	Add lines 4a and 4b	4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	
a	Donated services and use of facilities	2a
b	Prior year adjustments	2b
c	Other losses	2c
d	Other (Describe in Part XIV.)	2d
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV.)	4b
c	Add lines 4a and 4b	4c
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIV Supplemental Information *(continued)*

Area for supplemental information with horizontal dashed lines.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization

Employer identification number

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Part III **Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Area with horizontal dashed lines for supplemental information.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

► Complete if the organization answered
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No. 1545-0047

2009

**Open To Public
Inspection**

Name of the organization

Employer identification number

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ► \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ► \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No

Total ► \$ _____

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.

► Attach to Form 990.

OMB No. 1545-0047

2009

**Open to Public
Inspection**

Employer identification number

Area for supplemental information with horizontal dashed lines.

Name of the organization

Employer identification number

[illegible]

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Schedule

An organization should use Schedule O (Form 990), rather than separate attachments, to provide the IRS with narrative information required for responses to specific questions on Form 990, and to explain the organization's operations or responses to various questions. It allows organizations to supplement information reported on Form 990.

Who Must File

All organizations that file Form 990 must file Schedule O (Form 990). At a minimum, the schedule must be used to answer Form 990, Part VI, lines 11A and 19. If an organization is not required to file Form 990 but chooses to do so, it must file a complete return and provide all of the information requested, including the required schedules.

Specific Instructions

Use as many continuation sheets of Schedule O (Form 990) as needed.

Complete the required information on the appropriate line of Form 990 or its schedules prior to using Schedule O (Form 990).

Identify clearly the specific part and line(s) of Form 990 or its schedule(s) to which each response relates. Follow the part and line sequence of Form 990 or the part and line sequence of its schedule(s).

Late return. If the return is not filed by the due date (including any extension granted), use a separate attachment to provide a statement giving the reasons for not filing on time. **Do not use** this schedule to provide the late-filing statement.

Amended return. If the organization checked the *Amended return* box on Form 990, line B, use Schedule O (Form 990) to list each part or schedule and line item of the Form 990 that was amended.

Group return. If the organization answered "Yes" to Form 990, line H(a) but "No" to line H(b), use a separate attachment to list the name, address, and EIN of each affiliated organization included in the group return. **Do not use** this schedule. See the instructions for Form 990, *I. Group Return*.

Parts III, V, VI, VII, and XI. Use Schedule O (Form 990) to provide any narrative information required for the following questions.

1. Part III, Statement of Program Service Accomplishments.

- a. "Yes" response to line 2.
- b. "Yes" response to line 3.
- c. Other program services on line 4d.

2. "No" response to Part V, Statements Regarding Other IRS Filings and Tax Compliance, line 3b.

3. Part VI, Governance, Management, and Disclosure.

- a. Material differences in voting rights in line 1a.
- b. "Yes" responses to lines 2 through 7b.
- c. "No" responses to lines 8a, 8b, and 10b.
- d. "Yes" response to line 9.
- e. Description of process for review of Form 990, if any, in response to line 11A.
- f. "Yes" response to line 12c.
- g. Description of process for determining **compensation** on lines 15a and 15b.
- h. If applicable, in response to line 18, an explanation as to why the organization did not make any of Forms 1023, 1024, 990, or 990-T publicly available.

i. Description of public disclosure of documents in response to line 19.

4. Part VII, Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors.

- a. Estimate of average hours per week, if any, devoted to **related organizations** for which compensation was reported in columns (E) or (F).
- b. Description of reasonable efforts undertaken in regard to column (E).

5. Part XI, Financial Statements and Reporting.

- a. Change in accounting method or description of other accounting method used on line 1.
- b. Change in committee oversight review from prior year on line 2c.
- c. "No" response to line 3b.

Schedule E (Form 990 or 990-EZ). If applicable, use Schedule O (Form 990) to explain a "Yes" response to lines 6a or 6b or a "No" response to line 7. If additional space is needed, use Schedule O (Form 990) to explain a "No" response to line 3, 4a, 4b, 4c, or 4d, and a "Yes" response to line 5a, 5b, 5c, 5d, 5e, 5f, 5g, or 5h.

Schedule G (Form 990 or 990-EZ). If applicable, use Schedule O (Form 990) to describe the custody or control arrangement and payments of fundraising expenses or reimbursements as required in Part 1, line 2b, columns (iii) and (v), respectively.

Schedule K (Form 990). If applicable, use Schedule O (Form 990) to describe the organization's use of alternative 12-month reporting periods with respect to **bond issues** reported on Schedule K (Form 990).

Schedule L (Form 990 or 990-EZ). Use Schedule O (Form 990) if additional space is needed to report information required by Schedule L (Form 990 or 990-EZ).

Schedule R (Form 990). If applicable, use Schedule O (Form 990) to provide the **group exemption** relationships described on Schedule R (Form 990), and to describe the method used to determine the amount(s) reported on Schedule R (Form 990), Part V, line 2.

Other. Use Schedule O (Form 990) to provide narrative explanations and descriptions in response to other specific questions. The narrative provided should refer and relate to a particular line and response on the form.



Do not include on Schedule O (Form 990) any social security number(s), because this schedule will be made available for public inspection.