



Form 990: Checklist for Completion

Form 990 Review – Do These Match?	Yes/No
<p>PART I: Line 4-Interest on savings and temporary cash investments: Make sure that the interest you record on Line 4 is reasonable in light of the amount you enter on Line 46: Savings and temporary cash investments. If there is too much or too little interest for the amount of savings and temporary cash investments, there may be a mistake somewhere.</p>	
<p>PART I: Lines 13-15-Program expenses, management and general, and fundraising expenses: The total of these lines should equal the figure reported in Part II, Line 44, Column A: Total Functional Expenses. Line 13 should match Column B, Line 14 should match Column C, and line 15 should match Column D.</p>	
<p>PART I: Line 19- Net assets or fund balances at beginning of year: This entry should match the entry on Line 21 of the previous year’s 990-Net assets or fund balances at end of year. Any changes to the balance should be entered on Line 20.</p>	
<p>PART II: Line 44-Total functional expenses: The totals of columns B, C and D should match lines 13-15 in Part I. (See above.) The total of Column B should match Part III, Line f- Total of Program Service Expenses.</p>	
<p>PART III: Line f-Total of Program Service Expenses: This number should match the number entered in Part II, Line 44, Column B. (See above.)</p>	
<p>PART VII: Lines 93(a)-(g)-Program services revenue. The total of these lines should equal the amount entered in Part I, Line 2: Program service revenue including government fees and contracts.</p>	
<p>PART VII: Line 94-Membership dues and assessments: The amount entered on this line matches Part I, Line 3.</p>	
<p>PART VII: Line 95-Interest on savings and temporary cash investments: This figure matches Part I, Line 4. (See above.) It is entered in Column D because it is excluded from Unrelated Business Income under the tax laws.</p>	
<p>PART VII: Line 96-Dividends and interest from securities: This figure matches Part I, Line 5. Dividend interest and income is excluded from Unrelated Business Income under the tax laws.</p>	
<p>PART VII: Lines 97 and 98- Net rental income (or loss) from real estate and personal property: The total of these two lines should match Part I, Line 6c: Net rental income (or loss).</p>	
<p>PART VII: Line 99-Other investment income: This figure matches Part I, Line 7.</p>	
<p>PART VII: Line 100-Gain (loss) from sales of assets other than inventory: This figure matches Part I, Line 8d. Generally, a gain on investment assets such as stocks or other securities is not subject to Unrelated Business Income Tax.</p>	
<p>PART VII: Line 102-Gross profit (loss) from sales of inventory: This figure matches Part I, Line 10c.</p>	
<p>PART VII: Lines 103 (a)-(e)-Other revenue: These lines are lists of the revenue that makes up the revenue reported in Part I, Line 11.</p>	
<p>PART VII: Line 105-Total analysis of Income-Producing Activity: Add the number on line 105 to the number entered in Part I, Line 1d (Total contributions, gifts, grants and similar amounts received). The result should equal the number reported on Part I, Line 12-Total Revenue. If not, something is missing.</p>	



Form 990 Review – Additional Important Issues	Yes/No
Do your program service accomplishments accurately and positively communicate what you've done (including units of service when applicable)?	
Have you properly allocated expenses among program services, management and general, and fundraising?	
Have you correctly calculated the amount of fundraising expenses?	
Have you properly tracked and disclosed insider transactions and conflicts of interest?	
Have you properly disclosed your involvement in lobbying?	
Has your Board of Directors properly reviewed and approved the 990?	
Are your program names, activities and financial information consistent with your annual report and audited financial statement?"	

Form 990 Review – Common Mistakes Found on IRS Form 990	Yes/No
Incorrect or missing employer identification number	
No signature of an officer	
No Schedule A attached	
No statement of primary purpose in Part III	
Line 1 incorrectly reports net contributions (after expenses) instead of gross contributions	
Line 2 improperly reports Medicare and Medicaid revenues as government grants rather than program service revenue	
Special fundraising events-special fundraising events have no connection to the mission other than to raise money for the organization. If the special event is a raffle, the purchaser does not get a deduction for the ticket and the revenue cannot be considered a contribution. Revenue would be reported as special events income on lines 9a, not as contribution income.	
Incorrect Tax Year Shown	

Disclaimer

This brochure is intended to give you general information about how to complete the IRS Form 990. The information is not intended as legal or accounting advice but as a guide to addressing some frequently misunderstood issues. Referring to the IRS Instructions or consulting a private accountant or attorney can best answer questions related to your specific situation.