

HIGHLIGHTS OF IRS Form 990

by GuideStar

February 2016



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Prepared by GuideStar

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Deciphering the Form 990

IRS Form 990 contains a wealth of information—far too much to discuss in a quick overview. Here, however, is a review of the parts of the form as well as an introduction to several of the fields people find most useful and tips for deciphering the information you'll find in the 990.

The Header

Although it makes up a relatively small portion of the 990, the header contains information that can orient you before you review the form.

Form year. The IRS uses the beginning of the fiscal year covered by a 990 for the **form year**. It uses the **end** of the fiscal year for the **fiscal year** date. Thus, if the fiscal year began 7/1/14 and ended 6/31/15, the **form year** would be 2014, but the **fiscal year** would be 2015. **Check line A** to confirm the fiscal year start and end dates. Use the fiscal year to find 990s on GuideStar.

Identifies the type of 990. If something in a 990 looks strange, check here to confirm that it is a 990 and not a 990-EZ or 990-PF.

Identifies the 990 as the first one the nonprofit has filed.

Indicates the organization no longer exists (and therefore will not be filing any more 990s).

Indicates that the 990 includes information for affiliates under a group exemption.

Form 990	Return of Organization Exempt From Income Tax	OMB No. 1545-0047
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)		2015
▶ Do not enter social security numbers on this form as it may be made public.		Open to Public Inspection
▶ Information about Form 990 and its instructions is at www.irs.gov/form990 .		
A For the 2015 calendar year, or tax year beginning _____, 2015, 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"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite City or town, state or province, country, and ZIP or foreign postal code	D Employer identification number E Telephone number G Gross receipts \$
F Name and address of principal officer:		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input type="checkbox"/> No H(b) Are all subordinates 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)(3) <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

Part I is exactly its title says it is—a summary of key information presented elsewhere in the form. It’s a snapshot of what is in the rest of the 990.

Brief description of the nonprofit’s mission.
At GuideStar, we believe this is the most important part of the form, because everything a nonprofit does should flow from its mission.

Part I Summary		Prior Year		Current Year	
Activities & Governance	1	Briefly describe the organization’s mission or most significant activities:			
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)		3	
	4	Number of independent voting members of the governing body (Part VI, line 1b)		4	
	5	Total number of individuals employed in calendar year 2015 (Part V, line 2a)		5	
	6	Total number of volunteers (estimate if necessary)		6	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12		7a	
	7b	Net unrelated business taxable income from Form 990-T, line 34		7b	
Revenue	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)			
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)			
	14	Benefits paid to or for members (Part IX, column (A), line 4)			
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)			
	16a	Professional fundraising fees (Part IX, column (A), line 11e)			
	17	Total fundraising expenses (Part IX, column (D), line 25)			
	18	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)			
	19	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)			
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year	
	21	Total liabilities (Part X, line 26)			
	22	Net assets or fund balances. Subtract line 21 from line 20			
Part II Signature Block					
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.					
Sign Here	Signature of officer		Date		
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer’s name	Preparer’s signature	Date	Check <input type="checkbox"/> if self-employed PTIN	
	Firm’s name	Firm’s EIN			
	Firm’s address	Phone no.			
May the IRS discuss this return with the preparer shown above? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No					
For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2015)					

Many of the lines in Part I end with parentheses indicating where in the form the information in a particular line came from. If you have questions about a line, go to the part and line(s) indicated in the parentheses. But remember: what you see on a 990 is what you get. If a line doesn’t indicate that more detail is provided in another section or on a schedule, then you probably won’t find additional information for that particular entry elsewhere in the form.

GuideStar users are often surprised that they can’t find donor lists in a 990. With two exceptions, donor information provided in a 990 is confidential; when either the IRS or the filing nonprofit releases a copy of a 990 to the public, they must redact—mask—all information that will identify the donors, whether the donor is an individual, corporation, 501(c)(3) private foundation, or 501(c)(3) public charity.

The exceptions are Forms 990-PF filed by 501(c)(3) private foundations and Forms 990 filed by Section 527 political organizations. For these nonprofits, donor information is public information.

Part II—Signature Block

Part II is located at the bottom of the first page of the 990 and shows the signature and title of the nonprofit official who approved the 990 and, if a paid preparer completed the form, who that person was.

The 990 is an official document, submitted to the IRS under penalties of perjury.

Part II Signature Block
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
 Signature of officer _____ Date _____
 Type or print name and title _____

Paid Preparer Use Only
 Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check if self-employed PTIN _____
 Firm's name _____ Firm's EIN _____
 Firm's address _____ Phone no. _____

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No
 For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2015)

Part III—Mission and Programs

Part III describes the nonprofit's mission and its most significant activities carrying out that mission.

The mission—the most important information in the form.

Narrative and financial information on the three largest (by amount spent on them) activities to carry out the mission. Here you can see what the nonprofit considers most important as well as begin evaluating it: Do the programs support the mission as stated in line 1? Are the program descriptions concrete, or are they merely vague generalizations? Did the nonprofit provide all of the data required?

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Part III Statement of Program Service Accomplishments
 Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 ▶ _____

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Part IV—Checklist of Required Schedules

When the IRS released the current Form 990 at the end of 2007, it was the first time since 1979 that the form had been completely overhauled. As part of the redesign, the IRS created several schedules to provide more information on issues of concern to the public, Congress, and the IRS itself.

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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		
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		
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		
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		
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		
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for assets not listed in Part X, or provide credit counseling, debt management, credit repair, or		

Part IV poses 38 questions on such topics as engagement in political activities, paid fundraiser expenses, gaming revenue, and loans made by exempt organizations to their board members and senior staff. An organization answering "Yes" to any question in Part IV must file the schedule indicated on that line. Part IV takes up two full pages of the 990.

Part V—Statements Regarding Other IRS Filings and Tax Compliance

Although not required to pay federal income tax, a tax-exempt organization may still need to file IRS forms related to employee wages and withholding, unrelated business income (income generated by activities that do not directly carry out the nonprofit's mission), sponsorship of donor-advised funds, and even income received for indoor tanning services. Part V comprises 14 questions addressing these additional filings and compliance issues.

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Part V Statements Regarding Other IRS Filings and Tax Compliance			
Check if Schedule O contains a response or note to any line in this Part V <input type="checkbox"/>			
		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	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		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, 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)?		
b	If "Yes," enter the name of the foreign country: ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
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 as charitable contributions?		
b	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).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		

Part VI — Governance, Management, and Disclosure

Part VI is another section added to the 990 as part of the revision released in December 2007. It contains questions about the filing organization's governing body (i.e., its board); whether the nonprofit has conflict of interest, whistleblower, document retention/destruction, and other policies in place; the procedures it follows for establishing executive compensation; and how it makes its public documents (its three most current 990s and application for exemption) available to the public.

IRS officials believe that nonprofits that follow best practices in these areas are more likely to be in compliance with the Internal Revenue Code.

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
Check if Schedule O contains a response or note to any line in this Part VI <input type="checkbox"/>			
Section A. Governing Body and Management			
		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
b	Enter the number of voting members included in line 1a, above, who are independent 1b		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? 3		
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		
5	Did the organization become aware during the year of a significant diversion of the organization's assets? 5		
6	Did the organization have members or stockholders? 6		
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a		
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body? 8a		
b	Each committee with authority to act on behalf of the governing body? 8b		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O 9		
Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
		Yes	No
10a	Did the organization have local chapters, branches, or affiliates? 10a		
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a		
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990. 11b		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13 12a		
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done 12c		
13	Did the organization have a written whistleblower policy? 13		
14	Did the organization have a written document retention and destruction policy? 14		
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official 15a		
b	Other officers or key employees of the organization 15b		
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a		
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b		
Section C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed ▶		
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)		
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.		
20	State the name, address, and telephone number of the person who possesses the organization's books and records: ▶		

Part VII—Compensation

Unlike the old 990, which reported compensation partly in the main form and partly on a schedule, the current 990 presents all compensation data in Part VII.

All key employees must be listed. A key employee is someone who (1) received more than \$150,000 in compensation from the nonprofit or the nonprofit + related organization(s) and (2) controls at least 10% of the nonprofit's assets and activities and (3) is one of the top 20 most highly paid employees.

All current officers, directors, and trustees (board members) must be listed, even if they are not paid for their service. (Most nonprofit board members are not paid.)

The nonprofit must list the 5 most highly paid employees who (1) are **not** officers, directors, trustees, or key employees and (2) received more than \$100,000 from the nonprofit or the nonprofit + related organizations.

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

Check if Schedule O contains a response or note to any line in this Part VII

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current key employees**, if any. See instructions for definition of "key employee."
- List the organization's **five current highest compensated employees** (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former officers, key employees, and highest compensated employees** who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1)									
(2)									
(3)									

Former officers, directors, trustees, and highest compensation employees may also need to be listed, depending on how much they were paid.

Compensation from related nonprofits reported here

Part VII is also where the five highest paid independent contractors that received more than \$100,000 must be reported.

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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Part VII—Revenue

Here you can find details on the kinds of revenue the nonprofit received.

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Part VIII Statement of Revenue
 Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
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)				
	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 b				
	c Net income or (loss) from fundraising events ▶				
9a Gross income from gaming activities. See Part IV, line 19 a					
b Less: direct expenses b					
c Net income or (loss) from gaming activities ▶					
10a Gross sales of inventory, less returns and allowances a					
b Less: cost of goods sold b					
c Net income or (loss) from sales of inventory ▶					
Miscellaneous Revenue					
	Business Code				
11a					
b					
c					
d All other revenue					
e Total. Add lines 11a-11d ▶					
12 Total revenue. See instructions. ▶					

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Part IX — Expenses, Part X — Balance Sheet

Part IX provides a breakdown of expenses, divided into program service expenses, management and general expenses, and fundraising expenses; Part X compares financial indicators from the beginning of the fiscal year with the end of the fiscal year.

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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).
 Check if Schedule O contains a response or note to any line in this Part IX

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
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 official				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e if line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a				
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24				
26 Joint costs. Complete this line only if organization reported in column (B) joint from a combined educational campaign fundraising solicitation. Check here following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet
 Check if Schedule O contains a response or note to any line in this Part X

	(A) Beginning of year	(B) End of year
1 Cash—non-interest-bearing		
2 Savings and temporary cash investments		
3 Pledges and grants receivable, net		
4 Accounts receivable, net		
5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		
6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and organizations (see instructions). Complete Part II of Schedule L		
7 Notes and loans receivable, net		
8 Inventories for sale or use		
9 Prepaid expenses and deferred charges		
10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D		
b Less: accumulated depreciation		
11 Investments—publicly traded securities		
12 Investments—other securities. See Part IV, line 11		
13 Investments—program-related. See Part IV, line 11		
14 Intangible assets		
15 Other assets. See Part IV, line 11		
16 Total assets. Add lines 1 through 15 (must equal line 34)		
17 Accounts payable and accrued expenses		
18 Grants payable		
19 Deferred revenue		
20 Tax-exempt bond liabilities		
21 Escrow or custodial account liability. Complete Part IV of Schedule D		
22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		
23 Secured mortgages and notes payable to unrelated third parties		
24 Unsecured notes and loans payable to unrelated third parties		
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		
26 Total liabilities. Add lines 17 through 25		
27 Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
28 Unrestricted net assets		
29 Temporarily restricted net assets		
30 Permanently restricted net assets		
31 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.		
32 Capital stock or trust principal, or current funds		
33 Paid-in or capital surplus, or land, building, or equipment fund		
34 Retained earnings, endowment, accumulated income, or other funds		
35 Total net assets or fund balances		
36 Total liabilities and net assets/fund balances		

Part XI — Expenses, Reconciliation of Net Assets,

Part XII — Financial Statements and Reporting

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Part XI Reconciliation of Net Assets
Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	
2	Total expenses (must equal Part IX, column (A), line 25)	2	
3	Revenue less expenses. Subtract line 2 from line 1	3	
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	

Part XII Financial Statements and Reporting
Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
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.		
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.		

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Schedules

As of January 2016:

- Schedule A—Public Charity Status and Public Support
- Schedule B—Schedule of Contributors
- Schedule C—Political Campaign and Lobbying Activities
- Schedule D—Supplemental Financial Statements
- Schedule E—Schools
- Schedule F—Statement of Activities Outside the United States
- Schedule G—Supplemental Information Regarding Fundraising or Gaming Activities
- Schedule H—Hospitals
- Schedule I—Supplemental Information on Grants and Other Assistance to Organizations, Governments, and Individuals in the United States
- Schedule J—Compensation Information
- Schedule K—Supplemental Information on Tax-Exempt Bonds
- Schedule L—Transactions with Interested Persons
- Schedule M—Non-Cash Contributions
- Schedule N—Liquidation, Termination, Dissolution, or Significant Disposition of Assets
- Schedule O—Supplemental Information to Form 990
- Schedule R—Related Organizations and Unrelated Partnerships

Where to Get More Information

- Our [Form 990 FAQs in the GuideStar Community](#)—answers to the questions people ask us most often about the 990s.
- Form 990 instructions—downloadable from the IRS Web site, www.irs.gov. The 990 instructions provide a wealth of information, including a line-by-line section.
- Charities & Non-Profits section of the IRS Web site—a treasure trove of information pertaining to tax-exempt organizations. The availability of forms for a new tax year, changes in filing requirements, and other topics related to the 990 are all announced in this section of www.irs.gov.