

## COMMON ERRORS FOR 990 FORM

<i>TIPS</i>	<i>WHY?</i>
<b>Be sure you file the proper version of Form 990 for your tax period</b>	You must use the appropriate Form 990 <a href="#">for the tax period for which you are filing</a> . Penalties may be assessed for failing to file the proper version of Form 990 for the tax period of the return.
<b>Double check your identifying information</b>	Check the accuracy of your EIN, Tax Period and Group Exemption Number (GEN) if applicable. Make sure you indicate the correct Internal Revenue Code Subsection for your organization as indicated in your determination letter.
<b>Complete Parts I through XII</b>	All organizations that file <a href="#">Form 990</a> must fully complete Parts I through XI of the form.
<b>Be sure to sign the return</b>	Form 990 is not complete without a proper signature in Part II, Signature Block. An officer of the organization must sign the return. For a corporation or association, this officer may be the president, vice president, treasurer, assistant treasurer, chief accounting officer or tax officer. For a trust, the authorized trustee(s) must sign.
<b>Do not include unnecessary personal identifying information</b>	Form 990 must be made publicly available by the IRS and the filer; putting personal identifying information not required by the IRS on the return facilitates identify theft.
<b>Determine which schedules are required</b>	By completing Part IV, <i>Checklist of Required Schedules</i> , you can determine which schedules are required. Be sure to fully complete and attach all of the required schedules. When completing required schedules, always: <ul style="list-style-type: none"> <li>• Carefully read the instructions for each required schedule;</li> <li>• Complete all applicable parts and lines;</li> <li>• Answer <i>yes</i> or <i>no</i> to each question (unless otherwise instructed for a particular question);</li> <li>• Make an entry on all <i>total</i> lines including <i>zero</i> (0) when appropriate;</li> </ul>
<b>Complete Schedule A (Form 990 or 990-EZ), Public Charity Status and Public Support</b>	All section 501(c)(3) or 4947(a)(1) organizations must fully complete and file <a href="#">Schedule A</a> . You must use the appropriate Schedule A <a href="#">for the tax period for which you are filing</a> . Penalties may be assessed for failing to file the proper version of Schedule A for the tax period of the return.
<b>Complete Schedule B (Form 990, 990-EZ or 990-PF), Schedule of Contributors</b>	<b>All organizations</b> must complete and attach <a href="#">Schedule B</a> or certify the organization is not required to attach Schedule B by answering <i>No</i> on Part IV, line 2 of <a href="#">Form 990</a> .
<b>Complete Schedule C (Form 990 or 990-EZ), Political Campaign and Lobbying Activities</b>	Section 501(c) and section 527 organizations use <a href="#">Schedule C</a> to furnish additional information on political campaign and lobbying activities.
<b>Complete Schedule D (Form 990), Supplemental Financial Information</b>	<a href="#">Schedule D</a> provides required reporting for donor advised funds, conservation easements, endowments, escrow and custodial accounts, reconciliation with financial statements, and certain other supplemental financial information.

<b>Complete Schedule E (Form 990 or 990-EZ), Schools</b>	<a href="#">Schedule E</a> must be completed by an organization that is a school as described in Code section 170(b)(1)(A)(ii).
<b>Complete Schedule J (Form 990), Compensation</b>	<a href="#">Schedule J</a> must be filed to report certain compensation information.
<b>Complete Schedule L (Form 990 or 990-EZ)</b>	<a href="#">Schedule L</a> <i>Transactions with Interested Persons</i> , must be completed by organizations required to report excess benefit transactions, loans to or from directors, trustees, officers, key employees, or disqualified persons, grants or other assistance to interested persons, and business transactions with interested persons.
<b>Complete Schedule R (Form 990), <i>Related Organizations and Unrelated Partnerships</i></b>	Organizations that answered <i>Yes</i> to Form 990, Part IV, lines 33, 34, 35, 36, or 37 must complete and attach <a href="#">Schedule R</a> , <i>Related Organizations</i> , to report relationships and certain transactions with such organizations.
<b>Complete Schedule O (Form 990), <i>Supplemental Information for Form 990</i></b>	<a href="#">Schedule O</a> is an "open" schedule that must be filed by all organizations that file Form 990. It is used to provide IRS with narrative information required for responses to specific questions, and to supplement or explain the organization's responses to other questions. At a minimum, all organizations must provide explanations to their answers to Form 990, Part VI, lines 11b and 19.

## COMMON ERRORS FOR 990-EZ

<i>TIPS</i>	<i>WHY?</i>
<b>NEW – Increased filing thresholds for Form 990-EZ</b>	For tax years 2008, 2009 and 2010, the <a href="#">threshold amounts</a> for both gross receipts and assets of organizations that may file Form 990-EZ instead of Form 990 have changed. Check the instructions for Form 990 or Form 990-EZ before filing Form 990-EZ to determine if you are under both the gross receipt and asset thresholds.
<b>Sponsoring organizations and controlling organizations</b>	If you are a sponsoring organization of a donor advised fund, you must file Form 990 rather than Form 990-EZ. You must also file Form 990 rather than Form 990-EZ if you are a controlling organization defined in section 512(b)(13) and if there was any transfer of funds between you and any controlled entity during your tax year.
<b>Double check your identifying information</b>	Check the accuracy of your Employer Identification Number (EIN), Tax Period and Group Exemption Number (GEN) if applicable. Make sure you indicate the correct Internal Revenue Code subsection for your organization's tax-exempt status, as indicated in your determination letter.
<b>Be sure to sign the return</b>	Form 990-EZ is not complete without a proper signature in the signature block (Part VI). An officer of the organization must sign the return. For a corporation or association, this officer may be the president, vice-president, treasurer, assistant treasurer, chief accounting officer or tax officer. For a trust, the authorized trustee(s) must sign.
<b>Complete Parts I through V</b>	All organizations that file Form 990-EZ must complete fully Parts I through V of Form 990-EZ.
<b>Complete Part VI</b>	All 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must complete all of Part VI of Form 990-EZ.
<b>Be sure all required schedules are fully completed and attached</b>	Form 990-EZ filers may be required to file new Schedules <a href="#">A</a> , <a href="#">B</a> , <a href="#">C</a> , <a href="#">E</a> , <a href="#">G</a> , <a href="#">L</a> and/or <a href="#">N</a> . When completing required schedules: <ul style="list-style-type: none"> <li>• Carefully read the instructions for each of the required schedules;</li> <li>• Complete all applicable parts and lines;</li> <li>• Answer <i>yes</i> or <i>no</i> to each question (unless otherwise instructed for a particular question);</li> <li>• Make an entry on all <b>total</b> lines including <i>zero</i> (0) when appropriate;</li> </ul>
<b>Complete Schedule A (Form 990 or 990-EZ), Public Charity Status and Public Support</b>	All section 501(c)(3) or 4947(a)(1) organizations that file Form 990-EZ must complete fully and file <a href="#">Schedule A</a> . You must use the appropriate Schedule A <a href="#">for the tax period for which you are filing</a> . Penalties may be assessed for failing to file the proper version of Schedule A for the tax period of the return.
<b>Complete Schedule B (Form 990, 990-EZ or 990-PF), Schedule of Contributors.</b>	All organizations must complete and attach <a href="#">Schedule B</a> or certify the organization is not required to attach Schedule B by answering <i>No</i> in Item H of Form 990-EZ.

<p><b>Complete Schedule C (Form 990 or 990-EZ), <i>Political Campaign and Lobbying Activities</i></b></p>	<p>Schedule <a href="#">C</a> is used by section 501(c) and section 527 organizations to furnish additional information on political campaign and lobbying activities.</p>
<p><b>Complete Schedule E (Form 990 or 990-EZ), <i>Schools</i></b></p>	<p><a href="#">Schedule E</a> must be completed by organizations that are schools as described in section 170(b)(1)(A)(ii).</p>
<p><b>Complete Schedule L (Form 990 or 990-EZ), <i>Transactions with Interested Persons</i></b></p>	<p><a href="#">Schedule L</a> must be completed by organizations required to report excess benefit transactions or loans to or from directors, trustees, officers, key employees, or disqualified persons.</p>