

Pickens Snodgrass Koch LLP

Form 990EZ Supplemental Schedules Checklist

Please complete Form 990EZ Checklist first

Schedule B Checklist

Schedule of Contributors

- Provide a list of donors who contributed an aggregate of over \$5,000 in charitable contributions for the year.
 - Include individuals, fiduciaries, partnerships, corporations, associations, trusts, and exempt organizations.
 - Note whether any of the contributions included gifts of property, including stock. If property, please indicate fair market value and date received.
- Include name, address, and total amount donated for the year.
- Indicate if the donor is an officer, key employee, or family member of an officer or key employee.

Schedule C Checklist

Political Campaign and Lobbying Activities

- How much money was spent for political activities?
How many volunteer hours?
- Provide a description of the organization's direct and indirect political campaign activities.

501(C)(3) organizations only:

- Enter the amount of excise tax paid, if any.
- Enter the amount of excise tax paid by the organization managers, if any.
- If the organization paid any excise tax, did it file Form 4720?
- Was a correction made? If yes, describe the correction.

All other 501(c) organizations:

- Enter the amount, if any, expended by the organization **for Section 527 exempt function activities**.
- Enter the amount, if any, of the organization's own funds contributed to other organizations for Section 527 exempt function activities.
- Did the organization file Form 1120-POL for the year?
- Provide the following information for all Section 527 political organizations to which payments were made:
 - Name and address
 - Employer Identification number
 - Amount paid from the organizations own internal funds
 - Amount of political contributions received and then delivered to a separate political organization

501(c)(3) organizations with a valid election to be subject to lobbying expenditure limitations:

- Does the organization belong to an affiliated group?
If yes, do "limited control" provisions apply?
- For the following information, provide a breakdown between the total expenses paid or incurred by your organization and total expenses incurred or paid by the Affiliated Group.
 - Lobbying expenditures to influence public opinion
 - Lobbying expenditures to influence a legislative body

Schedule C Checklist Continued

Political Campaign and Lobbying Activities

Section 527 Exempt Function Activities: All functions that influence or attempt to influence the selection, nomination, election, or appointment of any individual to any Federal, State, or local public office or office in a political organization, or the election of Presidential or Vice-Presidential electors, whether or not such individual or electors are selected, nominated, elected, or appointed.

Schedule E Checklist

Schools

- Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instruments, or in a resolution of its governing body?
- Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during period of solicitation for students, or during the registration period of it has no solicitation program, in way that makes the policy known to all parts of the general community it serves?
If yes, please describe how. If no, please explain why not.

- Does the organization maintain the following:
 - Records indicating the racial composition of the student body, faculty, and administrative staff?
 - Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
 - Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
 - Copies of all material used by the organization or on its behalf to solicit contributions?
 - If you answered “No” to any of the above, please attach an explanation(s).

- Does the organization discriminate by race in any way with respect to:
 - Student’s rights or privileges
 - Admission policies
 - Employment of faculty or administrative staff
 - Scholarships or other financial assistance
 - Educational policies
 - Use of facilities
 - Athletic programs
 - Other extracurricular activities

Schedule E Checklist Continued

Schools

- If answered “Yes” to any of the above, please attach an explanation(s).
- Does the organization receive any financial aid or assistance from a governmental agency? If yes, please explain what type of assistance is received.
- Has the organization’s right to such aid ever been revoked or suspended? If yes, please explain why.
- Does the organization certify that it has complied with the applicable requirements (listed below) of sections 4.01 through 4.05 of IRS Revenue Procedures 75-50, covering racial discrimination? If “No” attach an explanation.

IRS Revenue Procedures 75-50 (Partial):

4.01. Organizational requirements. A school must include a statement in its charter, bylaws, or other governing instrument, or in a resolution of its governing body, that it has a racially nondiscriminatory policy as to students and therefore does not discriminate against applicants and students on the basis of race, color, and national or ethnic origin.

4.02. Statement of Policy. Every school must include a statement of its racially nondiscriminatory policy as to students in all its brochures and catalogues dealing with student admissions, programs, and scholarships. A statement substantially similar to the Notice described in subsection (a) of section 4.03, *infra*, will be acceptable for this purpose. Further, every school must include a reference to its racially nondiscriminatory policy in other written advertising that it uses as a means of informing prospective students of its programs. The following references will be acceptable:

The M school admits students of any race, color, and national or ethnic origin.

4.03. Publicity. The school must make its racially nondiscriminatory policy known to all segments of the general community served by the school.

Schedule E Checklist Continued

Schools

The school must use one of the following two methods to satisfy this requirement:

(a) The school may publish a notice of its racially nondiscriminatory policy in a newspaper of general circulation that serves all racial segments of the community. This publication must be repeated at least once annually during the period of the school's solicitation for students or, in the absence of a solicitation program, during the school's registration period. Where more than one community is served by a school, the school may publish its notice in those newspapers that are reasonably likely to be read by all racial segments of the communities that it serves. The notice must appear in a section of the newspaper likely to be read by prospective students and their families and it must occupy at least three column inches. It must be captioned in at least 12 point bold face type as a notice of nondiscriminatory policy as to students, and its text must be printed in at least 8 point type. The following notice will be acceptable:

NOTICE OF NONDISCRIMINATORY POLICY AS TO STUDENTS

The M school admits students of any race, color, national and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national and ethnic origin in administration of its educational policies, admissions policies, scholarship and loan programs, and athletic and other school-administered programs.

(b) The school may use the broadcast media to publicize its racially nondiscriminatory policy if this use makes such nondiscriminatory policy known to all segments of the general community the school serves. If this method is chosen, the school must provide documentation that the means by which this policy was communicated to all segments of the general community was reasonably expected to be effective. In this case, appropriate documentation would include copies of the tapes or script used and records showing that there was an adequate number of announcements, that they were made during hours when the announcements were likely to be communicated to all segments of the general community, that they were of sufficient duration to convey the message clearly, and that they were broadcast on radio or television stations likely to be listened to by substantial numbers of members of all racial segments of the general community. Announcements must be made during the period of the school's solicitation for students or, in the absence of a solicitation program, during the school's registration period.

4.04 Facilities and Programs. A school must be able to show that all of its programs and facilities are operated in a racially nondiscriminatory manner.

4.05 Scholarship and loan programs. As a general rule, all scholarship or other comparable benefits procurable for use at any given school must be offered on a racially nondiscriminatory basis. Their availability on this basis must be known throughout the general community being served by the school and should be referred to in the publicity required by this section in order for that school to be considered racially nondiscriminatory as to students. Consistent with section 3.02, *supra*, scholarships and loans that are made pursuant to financial assistance programs favoring members of one or more racial minority groups that are

Schedule E Checklist Continued

Schools

designed to promote a school's racially nondiscriminatory policy will not adversely affect the school's exempt status. Financial assistance programs favoring members of one or more racial groups that do not significantly derogate from the schools racially nondiscriminatory policy similarly will not adversely affect the school's exempt status

Schedule G Checklist

Supplemental Information Regarding Fundraising or Gaming Activities

- Indicate whether the organization raised funds through any of the following activities:
 - Mail solicitations
 - Email solicitations
 - Phone solicitations
 - In-person solicitations
 - Solicitation of non-government grants
 - Solicitation of government grants
 - Special fundraising events
- Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees) or entity in connection with professional fundraising activities?
- If “Yes,” list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.
 - Name of individual or entity (fundraiser)
 - Activity
 - Did fundraiser have custody or control of contributions
 - Gross receipts from activity
 - Amount paid to (or retained by) fundraiser
 - Amount paid to (or retained by) organization
- List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing...
- For any gaming activities, did you have volunteer labor?
If yes, what % of the total labor was represented by volunteer labor?
- Enter the state(s) in which the organization operates gaming activities.
 - Is the organization licensed to operate gaming activities in each of these states?
 - If no, explain why.

Schedule G Checklist Continued

Supplemental Information Regarding Fundraising or Gaming Activities

- Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?
If yes, please explain why.

- Does the organization operate gaming activities with nonmembers?

- Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

- Indicate the percentage of gaming activity operating in:
 - The organization's facility
 - An outside facility

- Provide the name and address of the person who prepares the organization's gaming/special events books and records:

- Does the organization have a contract with a third party from whom the organization receives gaming revenue?
If yes, enter the amount of gaming revenue received by the organization \$_____ and the amount of gaming revenue retained by the third party \$_____
If yes, enter the name and address

- Gaming Manager Information
 - Name
 - Gaming Manager Compensation \$
 - Description of Services Provided:

 - Director/Officer___ Employee___ Independent Contractor___

- Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

- Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year.

Schedule L Checklist

Transactions with Interested Persons

- If the organization engaged in any Excess Benefit transactions (see 1 below), provide the following:
 - Name of disqualified person
 - Description of transaction
 - Has the excess benefit transaction been corrected?
 - Enter the amount of tax imposed on the organization managers or disqualified persons during the year with regards to excess benefit transactions.
 - Enter the amount of tax, if any, from above, reimbursed by the organization.
 - If the organization engaged in any Loans to and from Interested Persons (see 2 below) provide the following:
 - Name of interested person and purpose
 - Loan to or from the organization?
 - Original principal amount of loan.
 - Balance Due at the end of the tax year.
 - In default?
 - Approved by the board or a committee?
 - Is there a written agreement?
1. An **excess benefit transaction** is a transaction in which an applicable tax-exempt organization directly or indirectly provides to or for the use of a disqualified person an economic benefit the value of which exceeds the value of the consideration received by the organization for providing such benefit. Applicable tax-exempt organizations are generally limited to organizations which are 501(c)(3) public charities or 501(c)(4) organizations, or organizations that had such status at any time during the 5-year period ending on the date of the excess benefit transaction
 2. **Interested Persons** include current or former officers, directors, trustees, key employees, and five highest compensated employees listed in Form 990 Part VII, Section A are interested persons for all organizations.

Schedule N Checklist

Liquidation, Termination, Dissolution or Significant Disposition of Assets

- Provide the following information if the organization had a liquidation, termination or dissolution.
 - Description of asset(s) distributed or transaction expenses paid
 - Date of distribution
 - Fair market value of asset(s) distributed or amount of transaction expenses
 - Method of determining FMV for asset(s) distributed or transaction expenses
 - EIN of recipient
 - Name and address of recipient
 - Internal Revenue Code section of recipient(s) (if tax exempt) or type of entity
- Did or will any officer, director, trustee, or key employee of the organization:
 - Become a director or trustee, of a successor or transferee organization?
 - Become an employee of, or independent contractor for, a successor or transferee organization?
 - Become a direct or indirect owner of a successor or transferee organization?
 - Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution?
 - If the organization answered "Yes" to any of the above questions, provide the name of the person involved and an explanation.
- Did the organization distribute its assets in accordance with its governing instruments?
If no, describe why not.
- Did the organization request or receive a determination letter that the organization's exempt status was terminated or it is no longer exempt under IRS section 501(a)?
If yes, provide a copy of the request and, if applicable, the determination letter itself.
- Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate?
If yes, did the organization provide such notice?
- Did the organization discharge or pay all liabilities in accordance with state laws?

Schedule N Checklist Continued

Liquidation, Termination, Dissolution or Significant Disposition of Assets

- Did the organization have any tax-exempt bonds outstanding during the year?
If yes, describe how the organization defeased or otherwise settled these liabilities.
If they were not defeased or settled, explain why not.

- Did the organization discharge or defease tax-exempt bond liabilities in accordance with the Internal Revenue Code and state laws?
If yes, describe how the organization defeased or otherwise settled these liabilities.
If they were not defeased or settled, explain why not.

- If the organization had a Sale, Exchange, Disposition, or Other Transfer of more than 25% of the Organization's Assets, provide the following:
 - Description of asset(s) distributed or transaction expenses paid
 - Date of distribution
 - Fair market value of asset(s) distributed or amount of transaction expenses
 - Method of determining FMV for asset(s) distributed or transaction expenses
 - EIN of recipient
 - Name and Address of recipient
 - Internal Revenue Code section of recipient(s) (if tax-exempt) or type of entity

- Did or will any officer, director, trustee, or key employee of the organization:
 - Become a director or trustee of a successor or transferee organization?
 - Become an employee of, or independent contractor for, a successor or transferee organization?
 - Become a direct or indirect owner of a successor or transferee organization?
 - Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets?
 - If the organization answered "Yes" to any of the questions above, provide the name of the person involved and an explanation.