

March 2011

M E M O

TO: United States, Chapter Finance Coordinators
United States, Regional Finance Coordinators

RE: Filing of United States Government Form 990 for 2010 (fiscal year ending April 30, 2011)
Verification of Audit

IMPORTANT NEW INFORMATION

The gross receipts and total assets thresholds for Form 990 filings have been lowered for the 2010 filings. Although our organization's year ends in 2011, this is considered a 2010 filing

990EZ and 990 Forms

Effective with 2010 tax years (returns filed in 2011), chapters or regions with gross receipts of less than \$200,000 and total assets less than \$500,000 may now file a **990EZ**.

The 990 FORM is only required if gross receipts exceed \$200,000 and assets are more than \$500,000. Because of the complexity of the 990 Form, it is highly recommended that the 990EZ be filed if the gross receipts requirement can be met.

Annual Electronic Filing Requirements-Form 990-N (e-Postcard)

Chapters with \$50,000 (increased from \$25,000) or less in gross receipts are only required to electronically file the Form 990-N (e-Postcard). For the fiscal year ending April 30, 2011, e-Postcards are due by September 15, 2011.

Even if the current year's gross receipts were more than \$50,000, the organization could still file a 990N if the following conditions apply.

An organization's gross receipts are considered to be \$50,000 or less if the organization:

- Has been in existence for 1 year or less and received, or donors have pledged to give, \$7,500 or less during the organization's first tax year;
- Has been in existence between 1 and 3 years and averaged \$6,000 or less in gross receipts during each of its first 2 tax years; or
- Is at least 3 years old and averaged \$50,000 or less in gross receipts for the immediately preceding 3 tax years (including the year for which the return would be filed).

An e-Postcard must be filed on the IRS Web site. The information required for the electronic filing is as follows:

- Employer identification number (EIN)
- Tax year (2010)
- Legal name and mailing address of the chapter or region (name of chapter/region of Sweet Adelines International)
- Name and address of a principal officer (finance coordinator/treasurer or president)
- Web site address if chapter or region has one
- Confirmation that the organization's annual gross receipts are normally \$25,000 or less (\$50,000 for tax years ending on or after December 31, 2010)
- If applicable, a statement that the organization has terminated or is terminating

To learn more about the 990N requirements and how to file:

<http://www.irs.gov/charities/article/0,,id=169250,00.html>

NOTE: If this year's gross receipts were \$50,000 or less and your chapter chooses to file a 990EZ, please check Box K on your 990-EZ. If your chapter receives a Form 990EZ from the IRS and you have receipts of less than \$50,000, check Box K and return the signed form to the Internal Revenue Service. It is not necessary to complete the form but a 990N should be filed electronically.

990T Form

Additionally, a Form 990-T must be filed if gross income from an unrelated trade or business is \$1,000 or more. Generally, chapters and regions do not generate unrelated business income as almost all fund raising projects are conducted by volunteers (members).

SCHEDULE A

Schedule A was revised beginning in 2008. In Part I, Box 9 needs to be checked, part II does not need to be filled out, part III needs to be completed and part IV should be filled out only if needed. For additional information regarding the 990EZ forms and schedules, please contact the Director of Finance and Administration at donna@sweetadelineintl.org or 1-800-992-7464 ext 115.

SCHEDULE O

Schedule O is new and should be used to explain various line items on the 990EZ or 990 Form.

The deadline for filing these forms with the Internal Revenue Service is **September 15** of each year.

Sample Form 990EZ and Schedules A and 0 are attached.

FAILURE TO FILE 990 INFORMATION FOR THREE CONSECUTIVE YEARS, MAY RESULT IN REVOCATION OF THE CHAPTER OR REGION'S TAX EXEMPT STATUS

Please provide a copy of the 990EZ or 990 filing to International Headquarters, attention Donna K. Kerley, Director of Finance and Administration.

cc: International Board of Directors (Memo only)
U.S. Chapter Presidents (Memo only)
Communications Coordinators (Memo only)

Frequently Asked Questions

Q. How are gross receipts determined?

- A. Gross receipts are all monies received from all sources, without deducting any costs or expenses, which contributed to the activities and operations of the organization. The exception to this is sales items. The net amount (gross sales less cost of goods) is reported in gross receipts.

The following revenue is not reported as gross receipts.

- a. The collection of International dues from members which are subsequently forwarded to Headquarters and regional assessments which are sent to the region. Any pass-through monies are not included. Pass through monies are defined as any funds collected as a convenience and forwarded to another entity.
- b. Funds received for payment of registration or fees for future events that do not pertain to the current fiscal year.

EXAMPLE

The fiscal year ends April 30, 2011. Monies are received from members in March 2011 (or earlier in the year) for an event or workshop being held in June 2011. These funds may be recorded in an account titled "Deferred Income" and would not be reported as income for the fiscal year ending April 30, 2011.

On May 1, 2011 this amount would be transferred from the "Deferred Income" account on the balance sheet to an income account for the event or workshop and reported for the fiscal year ending April 30, 2012.

Please contact Donna Kerley, Director of Finance and Administration at International Headquarters with additional questions pertaining to GROSS RECEIPTS.

Q. If any of the Forms 990s must be filed, how can they be obtained?

- A. The IRS will send your chapter or region the forms if you have previously filed. If they have not been received, contact your local Internal Revenue Service office and request the forms or access the forms on the IRS Website <http://www.irs.gov>, click the tab for charities and non-profits and search for 990 forms. Upon request, International Headquarters will provide Form 990EZ, Schedule A, Schedule B, Schedule 0 and 990-T.

Q. How do I know if my state has filing requirements?

- A. The finance coordinator should check with the appropriate state agency to see if there are any filing requirements. Sweet Adelines International's exemption from federal income tax does not necessarily exempt chapters or regions from filing requirements and tax requirements on the state and local level.

Each chapter and region is responsible for obtaining the necessary forms and for filing on a timely basis. This information should become part of the files and should be passed on to each finance coordinator.

Q. If assistance is needed to complete the Form 990s, who may be contacted?

A. The Director of Finance and Administration at International Headquarters will answer any questions you may have regarding the requirements for filing or completing the forms, donna@sweetadelineintl.org or 1-800-992-7464 ext. 115.

Q. Where do I file the returns?

A. Chapters: Form 990s are filed by districts as defined by the Internal Revenue Service. The addresses are listed in the Form 990 instruction booklet or may be obtained from International Headquarters.

Regions: Form 990s are filed in the district as defined by the Internal Revenue Service. The district is determined by the State in which the current Finance Coordinators resides. The returns are processed according to the tax identification number of the region. It is the responsibility of the Internal Revenue Service district in which the return was filed to forward it to the processing agency.

If you have any questions, please do not hesitate to contact me.

Donna K. Kerley
Director of Finance and Administration
donna@sweetadelineintl.org
1-800-992-7464 ext. 115

Short Form Return of Organization Exempt From Income Tax

2010

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)
▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities,
and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions).
All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000
at the end of the year may use this form.
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the **2010** calendar year, or tax year beginning _____, **2010**, 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	C Name of organization		D Employer identification number
	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 Group Exemption Number ▶

G Accounting Method: Cash Accrual Other (specify) ▶ _____ **H** Check if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶ _____

J Tax-exempt status (check only one) – 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I.)
Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1 Contributions, gifts, grants, and similar amounts received	1
	2 Program service revenue including government fees and contracts	2
	3 Membership dues and assessments	3
	4 Investment income	4
	5a Gross amount from sale of assets other than inventory	5a
	b Less: cost or other basis and sales expenses	5b
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c
	6 Gaming and fundraising events	
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a
b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c Less: direct expenses from gaming and fundraising events	6c	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
7a Gross sales of inventory, less returns and allowances	7a	
b Less: cost of goods sold	7b	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8 Other revenue (describe in Schedule O)	8	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10
	11 Benefits paid to or for members	11
	12 Salaries, other compensation, and employee benefits	12
	13 Professional fees and other payments to independent contractors	13
	14 Occupancy, rent, utilities, and maintenance	14
	15 Printing, publications, postage, and shipping	15
	16 Other expenses (describe in Schedule O)	16
17 Total expenses. Add lines 10 through 16 ▶	17	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19
	20 Other changes in net assets or fund balances (explain in Schedule O)	20
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21

Part V Other Information (Note the statement requirements in the instructions for Part V.)

Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	
b	If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?	35b	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a		
b	Did the organization file Form 1120-POL for this year?	37b	
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9	39a	
b	Gross receipts, included on line 9, for public use of club facilities	39b	
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____; section 4912 ▶ _____; section 4955 ▶ _____		
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e	
41	List the states with which a copy of this return is filed. ▶ _____		
42a	The organization's books are in care of ▶ _____ Telephone no. ▶ _____ Located at ▶ _____ ZIP + 4 ▶ _____		
b	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)?	42b	
	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 .		
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	
	If "Yes," enter the name of the foreign country: ▶ _____		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	
c	Did the organization receive any payments for indoor tanning services during the year?	44c	
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	

		Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45	
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45a	
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

		Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b	If "Yes," was the related organization a section 527 organization?	49b	
50	Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A **Yes** **No**

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 <input type="text"/>	Firm's EIN <input type="text"/>			
	Firm's address <input type="text"/>	Phone no. <input type="text"/>			

May the IRS discuss this return with the preparer shown above? See instructions **Yes** **No**

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization

Employer identification number

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III—Functionally integrated d Type III—Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 33 1/3% support test—2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2010. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests—2010.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

General Instructions

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

Purpose of Schedule

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

Do not use Schedule O to supplement responses to questions in other schedules of the Form 990 or 990-EZ. Each of the other schedules includes a separate part for supplemental information.

Who Must File

All organizations that file Form 990 must file Schedule O (Form 990 or 990-EZ). At a minimum, the schedule must be used to answer Form 990, Part VI, lines 11b and 19. If an organization is not required to file Form 990 or 990-EZ 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 or 990-EZ) as needed.

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

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

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, *Heading*, item B, or Form 990-EZ, *Heading*, item B, use Schedule O (Form 990 or 990-EZ) to list each part or schedule and line item of the Form 990 or 990-EZ 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*.

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

1. Part III, *Statement of Program Service Accomplishments*.

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

2. Part V, *Statements Regarding Other IRS Filings and Tax Compliance*.

- "No" response to line 3b.
- "Yes" or "No" response to line 13a.
- "No" response to line 14b.

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

- Material differences in voting rights in line 1a.
- Delegation of governing board's authority to executive committee.
- "Yes" responses to lines 2 through 7b.
- "No" responses to lines 8a, 8b, and 10b.
- "Yes" response to line 9.
- Description of process for review of Form 990, if any, in response to line 11b.
- "Yes" response to line 12c.
- Description of process for determining **compensation** on lines 15a and 15b.
- 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.

j. 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*.

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

5. Explanation for Part IX, *Statement of Functional Expenses*, line 24f (all other expenses), if amount in Part IX, line 24f, exceeds 10% of amount in Part IX, line 25 (total functional expenses).

6. Part XI, *Reconciliation of Net Assets*.

7. Part XII, *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.

Form 990-EZ, Parts I, II, III, and V. Use Schedule O (Form 990 or 990-EZ) to provide any narrative information required for the following questions:

1. Part I, *Revenue, Expenses, and Changes in Net Assets or Fund Balances*.

a. Description of other revenue, in response to line 8.

b. List of grants and similar amounts paid, in response to line 10.

c. Description of other expenses, in response to line 16.

d. Explanation of other changes in net assets or fund balances, in response to line 20.

2. Part II, *Balance Sheets*.

a. Description of other assets, in response to line 24.

b. Description of total liabilities, in response to line 26.

3. Description of other program services in response to Part III, *Statement of Program Service Accomplishments*, line 31.

4. Part V, *Other Information*.

a. "Yes" response to line 33.

b. "Yes" response to line 34.

c. Explanation of why organization did not report unrelated business gross income of \$1,000 or more to the IRS on Form 990-T, in response to line 35.

Other. Use Schedule O (Form 990 or 990-EZ) 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 or 990-EZ) any social security number(s), because this schedule will be made available for public inspection.