



**ATTACHMENT D - IRS form 990 or Pro Forma (On or after June 30, 2008)** Time Frame: \_\_\_\_\_

**\*\*NOTE:** 990 (or pro forma) must cover same fiscal period as any submitted Audit and be on or after 30 June 2008

- Complete Form 990
  - Matches the Audit's fiscal Pd  Method of Accounting – Accrual Cash Other (Circle)
  - Name & EIN match IRS Determination Letter or DBA (i.e. Atch B)  Signature of Officer
  - Part V-A and V-B completed/answered (and statement included if V-A references a statement)

OR

- Pro form/Forma (i.e. charity used a 990EZ for tax returns bc not required to file full Form 990): Determine if using 2007 IRS Form 990 or revised 2008 IRS 990 form
  - a. 2007 IRS Form 990 need [used when fiscal period ended prior to dec 31, 2008]
    - 990EZ with signature pg *signed by officer*  Also include 990 page 1  Part V of 990
  - b. **2008 IRS Form 990** (or more recent) need [Req'd when fiscal pd ends on or after 31 dec 08]
    - Page 1 – Part I Summary and Part II Signature Block
    - Pages 7 & 8 – Part VII, Compensation sections A & B
      - \* Look at Column C – ONLY for positions checked as Institutional Trustee or Individual trustee/director
      - If one of these 2 position boxes: look if compensated in columns D/E/F [NOTE: Org can be denied if more than 50% of the people identified as trustees or directors show compensation]
    - Page 9 – Part VIII, Statement of Revenues; and
    - Page 10 – Part IX, Statement of Functional Expenses
    - Page 11 – Part XI, Financial Statements & Report

NOTE: IRS forms 990EZ, 990 PF or other comparable forms not accepted – If filed a 990EZ then can submit copies of it **ALONG** with a Pro Forma 990.

**CERTIFICATION STATEMENT #7 – Administration/Fundraising Expenses** Calculation  Yes  No

IF USED the **2007 IRS Form 990**

Add line 14 (management & general) and	_____				
Line 15 (fundraising)	+ _____	=	_____	Total	
Enter Line 12 (total revenue)	_____				
Divide total of lines 14 & 15 by line 12. The result is the percentage overhead: _____% round to 10 <sup>th</sup> decimal point					

IF USED the **2008 IRS Form 990** (or more recent)

Add Part IX, line 25 <b>Column C</b> (Management & General Expenses) and	_____				
Part IX, line 25 <b>Column D</b> (Fundraising Expenses)	+ _____	=	_____	Total	
Enter Part VIII, <b>Line 12 Column A</b> (total revenue)	_____				
Divide total of line 25 Columns C& D by line 12, Column A. The result is the overhead %: _____% [All percentages must be round to 10 <sup>th</sup> of a percent (i.e. 10.0% or 15.5%)]					

**CERTIFICATIONS STATEMENT #8 – Active and responsible Board of Directors**

**CERTIFICATIONS STATEMENT #9 – Sale or lease of donor list prohibited**

**CERTIFICATIONS STATEMENT #10 – Organization conducts truthful and non-deceptive practices**

**CERTIFICATIONS STATEMENT #11 – Organization uses funds for its announced purposes**

**CERTIFICATIONS STATEMENT #12 – Sanctions compliance [www.treas.gov/ofac](http://www.treas.gov/ofac)**

**ATTACHMENT E FORM - /E. Statement of 25 words or less**

- Org Name (either legal name as registered with IRS or approved d.b.a)
  - Legal Name of org if d.b.a.; don't repeat if legal name is same as Org name
- Phone Number
- Web address
- EIN #
- Description (no more than 25 words)
- Taxonomy letter codes OPTIONAL but no more than three
- Administrative and Fundraising Rate

**FINAL APPLICATION PACKAGE CHECK**

- Affirming Signatures:
  - (Application last page- Original)
  - (IRS 990 “Signiture of Officer”)
- All Certifications Checked: (1 through 12)
- All Attachments Enclosed: (A through E)

**NOTES** Agency name: \_\_\_\_\_

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