# Highlights of IRS Form 990



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# Highlights of IRS Form 990

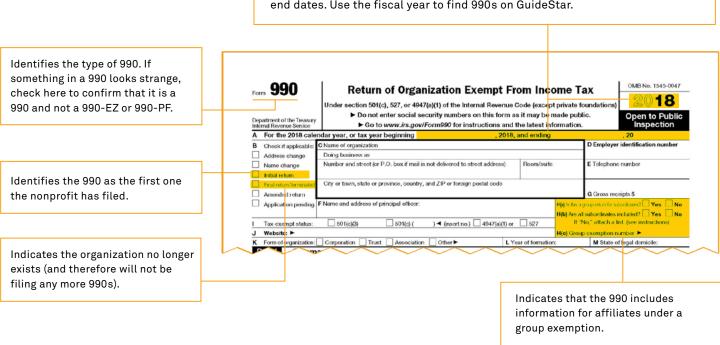
### Deciphering the Form 990

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 7/1/18 and ended 6/31/19, the form year would be 2018, but the fiscal year would be 2019. Check line A to confirm the fiscal year start and end dates. Use the fiscal year to find 990s on GuideStar.



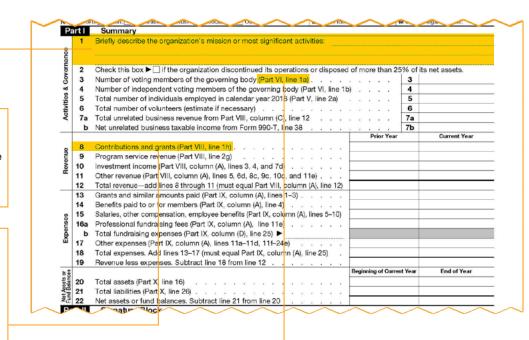
### Part I—Summary

Part I is exactly what 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 Grantspace, we believe this is the most important part of the form, because everything a nonprofit does should flow from its mission.

People 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 a 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.

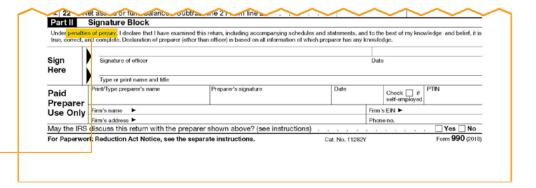


Many of the lines in Part I end with parentheses indicating where in the form the information in a specific line came from. If you have questions about a line, go to the part and line(s) indicated in the parentheses. But remember: what you see on a 990 is what you get. If a line doesn't indicate that 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.

### 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.



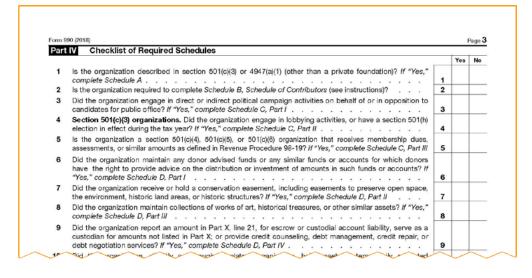
### Part III—Mission and programs

Part III describes the nonprofit's mission and its Part III Statement of Program Service Accomplishments Check if Schedule O contains a response or note to any line in this Part III most significant activities carrying out that mission. The mission—the most important 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 information in the form. If "Yes." describe these new services on Schedule O. Did the organization cease conducting, or make significant changes in how it conducts, any program ☐ Yes ☐ No . . . . . . . . . . . . . . . . . . If "Yes," describe these changes on Schedule O. Describe the organization's program service accomplishments for each of its three largest program services, as measured be 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. 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 including grants of \$ concrete, or are they merely vague generalizations? Did the nonprofit provide all of the data required? Other program services (Describe in Schedule O.) including grants of \$ ) (Revenue \$ Total program service expenses ▶

## 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.

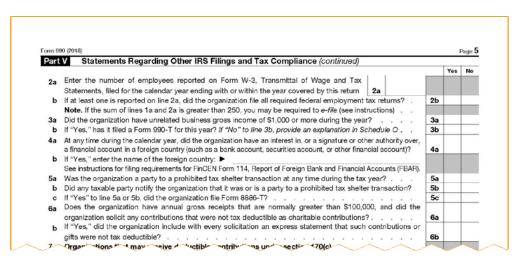
Part IV poses 38 questions on such topics as engagement in political activities, paid fundraiser expenses, gaming revenue, and loans made by exempt organizations to their board members and senior staff. Any organization answering "Yes" to any question in Part IV must file the schedule indicated on that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



### 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.

Part '	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. S			
	Check if Schedule O contains a response or note to any line in this Part VI			
Secti	on 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.			
ь	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	$\label{eq:decomposition} Did the organization become aware during the year of a significant diversion of the organization's assets? . \\$	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		
ь	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:			
а	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		
Secti	on B. Policies (This Section B requests information about policies not required by the Internal Reven	ue C		
40-	Did the consideration becomes the contract of	10a	Yes	No
	Did the organization have local chapters, branches, or affiliates?	10a		
Ь	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		
110	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filling the form?	11a		_
	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	IIa		
	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
	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?			
а	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		
	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its			

### 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.

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

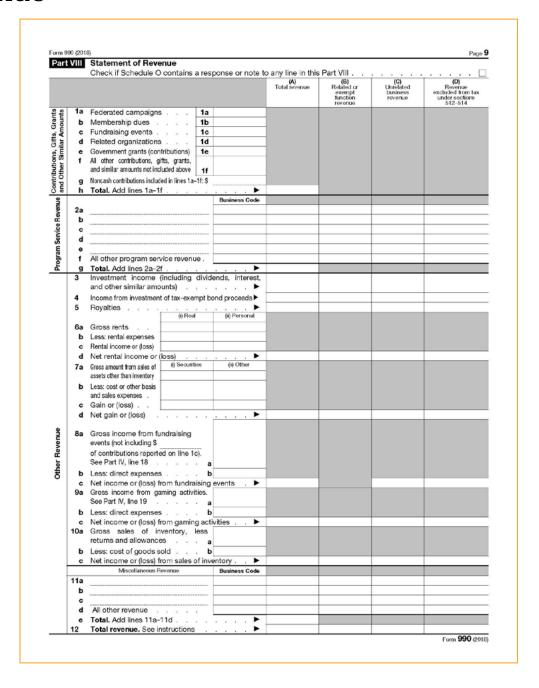
Part VII is also where the five highest paid independent contractors that received more than \$100,000 must be reported.

Part VII			ectors, Tr	uste	es, K	ey E	mpk	oye	es, H	lighest	Compe	nsated	Employees, and
	Independent Co												_
	Check if Schedule												<u> </u>
	Officers, Director												
		persons required	to be liste	ed. R	eport	con	pens	atio	1 for	the cale	ndar yea	ar ending	with or within the
organization		's summent of Ess	en disantas	n tou	ataaa	(cuba	ot lo or	in offi	dalam		o nizotio s	al same	rdless of amount of
	on. Enter -0- in colu								vicua	s or orga	anizatioi	is), regar	diess of amount of
	of the organization	1 11 1 11							defini	tion of "I	au amn	ovee "	
													e, or key employee)
													\$100,000 from the
	and any related or					-					,		,
<ul> <li>List al</li> </ul>	of the organization	n's former office	ers, key en	nploye	es,	and h	nighes	st c	ompe	nsated e	mploye	es who r	received more than
\$100,000 of	reportable comper	sation from the o	nganization	and a	any r	elate	d orga	aniza	ations				
													or or trustee of the
	n, more than \$10,00					-							
	st persons in the following order: individua <mark>l</mark> trustees or directors; institutional trustees; officers; key employees; highest ompensated employees; and former such persons.												
Check tl	his box if neither the	organization nor	any relater	doron	inizat	ion c	eamo	nsa	ted a	ny curren	t officer	director	
		organization nor	arry resource	a orga	unzen					iy carron	ic o moor	, director	, or trustee.
		organization nor		uorga		(C)							
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		organization not		(do no	P ot ches nless	(C) osition k mor persor	e than o	one han	Rej		( Repo		
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	(A)		(B) Average hours per week (list any) hours for related organizations	(do no box, u office	P ot cheo nless r and a	(C) osition ok mor persor direct	e than o	one h an tee)	Recom	(D) contable censation from the	Repo compens reli organi (W-2/10	E) ortable ation from ited zations	(F) Estimated amount of other compensation from the organization
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	(A)		(B) Average hours per week (list any: hours for related organizations below dotted	(do no box, u office	P ot ches nless r and a	(C) osition ok mor persor direct	e than o	one h an tee)	Recom	(D) cortable censation from the enization	Repo compens reli organi (W-2/10	E) ortable ation from ited zations	(F) Estimated amount of other compensation from the organization and related
(1)	(A)		(B) Average hours per week (list any: hours for related organizations below dotted	(do no box, u office	P ot ches nless r and a	(C) osition ok mor persor direct	e than o	one h an tee)	Recom	(D) cortable censation from the enization	Repo compens reli organi (W-2/10	E) ortable ation from ited zations	(F) Estimated amount of other compensation from the organization and related
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(1)	(A)		(B) Average hours per week (list any: hours for related organizations below dotted	(do no box, u office	P ot ches nless r and a	(C) osition ok mor persor direct	e than o	one h an tee)	Recom	(D) cortable censation from the enization	Repo compens reli organi (W-2/10	E) ortable ation from ited zations	(F) Estimated amount of other compensation from the organization and related

cti	ion B. Independent Contractors		
1	Complete this table for your five highest compensated independent control compensation from the organization. Report compensation for the calend year.		
	(A) Name and business address	(B) Description of services	(C) Compensation
2	Total number of independent contractors (including but not limited to received more than \$100,000 of compensation from the organization ►	those listed above) who	

### Part VIII—Revenue

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



## Part IX—Expenses, Part X—Balance sheet

Part IX provides a breakdown of expenses

eakdown of expenses, vided into program service			Page <b>10</b>								
xpenses, management		Pair IX State	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).								
Choo				st complete all columns sponse or note to any l							
gε	ne		nounts reported on				(C)				
_		06 06 1 406 -4			7b, (A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses			
ura	uSl	ing expenses	ner assistance to domest	ic organiza	tions		garage orpototo	orgenisor.			
		and domestic	governments. See Part IV	, line 21	,						
٠v	001		d other assistance to domestic								
			See Part IV, line 22								
ıca	tor		I other assistance s, foreign government								
ini	nin		See Part IV, lines 15 an								
			d to or for members								
		end of the 5 Benefits pai	on of current office								
al y	yea	trustees, an	d key employees .		_						
			n not included above, defined under section								
			ribed in section 4958(c								
		7 Other salari	es and wages								
			accruals and contribu								
Form	990 (2	(018)			Page 11						
Р	art X	Balance Sheet									
		Check if Schedule O contains a response or note to any line in this Par	tX		🗆						
			(A)		(B)						
_			Beginning of year		End of year						
	1	Cash—non-interest-bearing		2							
	3	Pledges and grants receivable, net		3							
	4	Accounts receivable, net		4							
	5	Loans and other receivables from current and former officers, directors,									
		trustees, key employees, and highest compensated employees.									
		Complete Part II of Schedule L		5							
	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 sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary									
40		organizations (see instructions). Complete Part II of Schedule L		6							
Assets	7	Notes and loans receivable, net		7							
As	8	Inventories for sale or use		8							
	9	Prepaid expenses and deferred charges		9							
	10a	Land, buildings, and equipment: cost or									
		other basis. Complete Part VI of Schedule D		40-							
	11	Less: accumulated depreciation		10c							
	12	Investments—other securities. See Part IV, line 11		12							
	13	Investments - program-related. See Part IV, line 11		13							
	14	Intangible assets		14							
	15	Other assets. See Part IV, line 11		15							
_	16	Total assets. Add lines 1 through 15 (must equal line 34)		16							
	17 18	Accounts payable and accrued expenses		17	1						
	19	Deferred revenue		19							
	20	Tax-exempt bond liabilities		20							
	21	Escrow or custodial account liability. Complete Part IV of Schedule D .		21							
es	22	Loans and other payables to current and former officers, directors,									
abilities		trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		00							
Lia	23	Secured mortgages and notes payable to unrelated third parties		22							
	24	Unsecured notes and loans payable to unrelated third parties		24				Form <b>990</b> (2018)			
	25	Other liabilities (including federal income tax, payables to related third									
		parties, and other liabilities not included on lines 17-24). Complete Part X					<u> </u>				
		of Schedule D		25							
				26							
_	26	Total liabilities. Add lines 17 through 25									
- 9	26	Organizations that follow SFAS 117 (ASC 958), check here ▶ □ and									
nces		Organizations that follow SFAS 117 (ASC 958), check here ▶ □ and complete lines 27 through 29, and lines 33 and 34.		27							
Salances	27	Organizations that follow SFAS 117 (ASC 958), check here ▶ □ and complete lines 27 through 29, and lines 33 and 34.  Unrestricted net assets		27 28							
d Balances		Organizations that follow SFAS 117 (ASC 958), check here ▶ □ and complete lines 27 through 29, and lines 33 and 34.  Unrestricted net assets  Temporarily restricted net assets		27 28 29							
Fund Balances	27 28	Organizations that follow SFAS 117 (ASC 958), check here ▶ □ and complete lines 27 through 29, and lines 33 and 34.  Unrestricted net assets		28							
or Fund Balances	27 28 29	Organizations that follow SFAS 117 (ASC 958), check here   and complete lines 27 through 29, and lines 33 and 34.  Unrestricted net assets  Temporarily restricted net assets.  Permanently restricted net assets.  Organizations that do not follow SFAS 117 (ASC 958), check here   and complete lines 30 through 34.		28 29							
ets or Fund Balances	27 28 29	Organizations that follow SFAS 117 (ASC 958), check here   and complete lines 27 through 29, and lines 33 and 34.  Unrestricted net assets  Temporarily restricted net assets  Permanently restricted net assets.  Organizations that do not follow SFAS 117 (ASC 958), check here   and complete lines 30 through 34.  Capital stock or trust principal, or current funds		28 29 30							
issets or Fund Balances	27 28 29 30 31	Organizations that follow SFAS 117 (ASC 958), check here   and complete lines 27 through 29, and lines 33 and 34.  Unrestricted net assets  Temporarily restricted net assets.  Permanently restricted net assets.  Organizations that do not follow SFAS 117 (ASC 958), check here   and complete lines 30 through 34.  Capital stock or trust principal, or current funds.  Paid-in or capital surplus, or land, building, or equipment fund.		28 29 30 31							
et Assets or Fund Balances	27 28 29 30 31 32	Organizations that follow SFAS 117 (ASC 958), check here   and complete lines 27 through 29, and lines 33 and 34.  Unrestricted net assets  Temporarily restricted net assets.  Permanently restricted net assets.  Organizations that do not follow SFAS 117 (ASC 958), check here   and complete lines 30 through 34.  Capital stock or trust principal, or current funds.  Paid-in or capital surplus, or land, building, or equipment fund.  Retained earnings, endowment, accumulated income, or other funds.		28 29 30 31 32							
Net Assets or Fund Balances	27 28 29 30 31	Organizations that follow SFAS 117 (ASC 958), check here   and complete lines 27 through 29, and lines 33 and 34.  Unrestricted net assets  Temporarily restricted net assets.  Permanently restricted net assets.  Organizations that do not follow SFAS 117 (ASC 958), check here   and complete lines 30 through 34.  Capital stock or trust principal, or current funds.  Paid-in or capital surplus, or land, building, or equipment fund.		28 29 30 31							

Part XI— Expenses, reconciliation of net assets

Part XII— Financial statements and reporting

xm 9	90 (2018)
Par	tXI 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)
2	Total expenses (must equal Part IX, column (A), line 25)
3	Revenue less expenses, Subtract line 2 from line 1
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))
5	Net unrealized gains (losses) on investments
6	Donated services and use of facilities
7	Investment expenses
8	Prior period adjustments
9	Other changes in net assets or fund balances (explain in Schedule O)

			Yes	N
1	Accounting method used to prepare the Form 990:  Cash Accrual 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?	2a		
	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:			
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		
	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:			
	Separate basis Consolidated basis 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?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
За	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?	3a		
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.	3b		

### **Schedules**

As of January 2020:

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

### Where to get more information

The GrantSpace Knowledge Base and the GuideStar Help Center-search "990."

Form 990 instructions—downloadable from the <u>IRS website</u>. The 990 instructions provide a wealth of information, including a line-by-line section.

<u>Charities & Non-Profits</u> section of the IRS website—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 the IRS website.

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