

What to look for on Non-Profit's 990 Tax Return

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IRS Circular 230 Disclosure

To ensure compliance with requirements imposed by the IRS, any U.S. federal tax advice contained in this document is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code, or (ii) promoting, marketing, or recommending to another party any transaction or matter that is contained in this document.

Example Form 990 – Identity and Status

Form 990 Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.	OMB No. 1545-0047 2010 Open to Public Inspection
A For the 2010 calendar year, or tax year beginning <u>7/01</u> , 2010, and ending <u>6/30</u> , 2011		
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	TEMPE COMMUNITY COUNCIL, INC. 34 E. 7TH STREET, BLDG. A TEMPE, AZ 85281	D Employer Identification Number 51-0189790 E Telephone number (480) 858-2300 G Gross receipts \$ <u>2,655,475.</u>
F Name and address of principal officer: <u>MIKE ROONEY</u> <u>SAME AS C ABOVE</u>		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If No, attach a list. (see instructions)
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	J Website: ▶ <u>WWW.TEMPE.GOV/TCC</u>	
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	L Year of Formation:	M State of legal domicile:
Part I Summary		
1 Briefly describe the organization's mission or most significant activities: <u>TEMPE COMMUNITY COUNCIL (TCC) HAS SERVED FOR OVER 35 YEARS AS A NONPROFIT HUMAN SERVICES UMBRELLA FOR PUBLIC AND PRIVATE ORGANIZATIONS IN THE TEMPE, ARIZONA COMMUNITY. ITS MISSION IS CONNECTING THOSE IN NEED WITH THOSE WHO CARE.</u>		
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3 Number of voting members of the governing body (Part VI, line 1a)	3	27
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	27
5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	14
6 Total number of volunteers (estimate if necessary)	6	400
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34.	7b	0.

GENERAL VIEW OF ORGANIZATION'S OPERATIONS

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		Prior Year	Current Year
Revenue	8 Contributions and grants (Part VIII, line 1h)	4,036,932.	4,206,149.
	9 Program service revenue (Part VIII, line 2g)	2,664,745.	2,325,480.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	162,322.	217,184.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	209,413.	148,035.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,073,412.	6,896,848.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	38,296.	24,252.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	4,963,874.	5,176,744.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 548,441.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	2,368,328.	2,124,785.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,370,498.	7,325,781.
	19 Revenue less expenses. Subtract line 18 from line 12	-297,086.	-428,933.
Net Assets or Fund Balances		Beginning of Year	End of Year
	20 Total assets (Part X, line 16)	9,126,758.	8,573,046.
	21 Total liabilities (Part X, line 26)	1,562,843.	1,514,761.
	22 Net assets or fund balances. Subtract line 21 from line 20	7,563,915.	7,058,285.

REVENUE

How much income did the organization receive and from what sources?

Part VIII Statement of Revenue			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514		
Contributions, gifts, grants and other similar amounts	1 a	Federated campaigns	1a	519,552.				
	b	Membership dues	1b					
	c	Fundraising events	1c	1,035,925.				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	2,061,973.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	588,693.				
	g	Noncash contributions included in lines 1a-1f \$						
	h	Total. Add lines 1a-1f		4206149.				
	Program Service Revenue	2 a	CHARTER SCHOOL PROGRAM	Business Code 611600	1353049.	1353049.		
b		CLUBS	611710	972,431.	972,431.			
c								
d								
e								
f		All other program service revenue						
g		Total. Add lines 2a-2f		2325480.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		29,880.			29,880.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross Rents	(i) Real	248520.				
			(ii) Personal					
			b	Less: rental expenses	178576.			
			c	Rental income or (loss)	69,944.			
	d	Net rental income or (loss)		69,944.			69,944.	
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	408337.				
			(ii) Other	245471.				
			b	Less: cost or other basis and sales expenses	466504.			
			c	Gain or (loss)	-58167.	245471.		
	d	Net gain or (loss)		187,304.			187,304.	
	8 a	Gross income from fundraising events (not including \$ 1,035,925. of contributions reported on line 1c). See Part IV, line 18	a	298526.				
			b	Less: direct expenses	252697.			
c			Net income or (loss) from fundraising events		45,829.			45,829.
9 a	Gross income from gaming activities. See Part IV, line 19	a						
		b	Less: direct expenses					
		c	Net income or (loss) from gaming activities					
10 a	Gross sales of inventory, less returns and allowances	a						
		b	Less: cost of goods sold					
		c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11 a	CONCESSIONS & T-SHIRT	Business Code 453000	32,262.			32,262.	
	b							
	c							
	d	All other revenue						
	e	Total. Add lines 11a-11d		32,262.				
12	Total Revenue. Add lines 3, 4, 5, 6, 7d, 8c, 9c, 10c, 11e, and 11f		6896848.	2325480.		0.	365,219.	

Events – Must report any event with receipts of more than \$15,000

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events	
				2	(Add col. (a) through col. (c))	
				(total number)		
Revenue	1	Gross receipts	393,218.	174,576.	766,657.	1,334,451.
	2	Less: Charitable contributions	225,960.	130,350.	679,615.	1,035,925.
	3	Gross revenue (line 1 minus line 2)	167,258.	44,226.	87,042.	298,526.
Direct Expenses	4	Cash prizes				
	5	Non-cash prizes				
	6	Rent/facility costs	25,228.	22,475.	29,277.	76,980.
	7	Other direct expenses	123,113.	12,675.	39,929.	175,717.
	8	Direct expense summary. Add lines 4 through 7 in column (d)				(252,697.)
9	Net income summary. Combine lines 3 and 8 in column (d)				45,829.	

List of Contributors

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	GILA RIVER INDIAN COMMUNITY PO BOX 2160 SACATON, AZ 85247	\$ 830,229.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	VALLEY OF THE SUN UNITED WAY 1515 E OSBORN PHOENIX, AZ 85014	\$ 490,228.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	FIRST PIC INC 2127 ESPEY COURT STE 302 CROFTON, MD 21114	\$ 323,512.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Past Support

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	4,649,786.	4,491,701.	4,993,970.	4,214,103.	5,744,675.	24,094,235.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ...	27,043.	38,723.	43,749.	162,322.	42,457.	314,294.
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.)	50,564.	33,869.	65,887.	32,242.	32,262.	214,824.
11 Total support. Add lines 7 through 10						24,623,353.
12 Gross receipts from related activities, etc. (see instructions)					12	13,676,384.
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 2008 (line 6, column (f) divided by line 11, column (f))	14	97.85 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	98.25 %
16a 33 1/3% support test - 2008. 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 checked="" type="checkbox"/>
b 33 1/3% support test - 2007. 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 - 2008. 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"/>

EXPENSES

How Did the Organization's Total Expenses Break Down Among Program, Management, and Fundraising Expenses?

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) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 8b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	24,252.	24,252.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	702,776.	297,600.	210,358.	194,818.
6 Compensation not included above, to disqualified persons (as defined under section 4958(b)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,409,321.	3,240,921.	73,460.	94,940.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	282,716.	242,198.	21,036.	19,482.
9 Other employee benefits	444,831.	386,864.	32,940.	25,027.
10 Payroll taxes	337,100.	306,104.	16,092.	14,904.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	46,168.	39,844.	6,324.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	52,413.	42,034.		10,379.
12 Advertising and promotion	25.	25.		
13 Office expenses	375,509.	275,924.	48,415.	51,170.
14 Information technology	14,556.	14,556.		
15 Royalties				
16 Occupancy	653,857.	594,626.	40,888.	18,343.
17 Travel	106,048.	88,611.	3,504.	13,933.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	50,396.	34,016.	3,999.	12,381.
20 Interest	82,852.	82,852.		
21 Payments to affiliates	23,340.	23,340.		
22 Depreciation, depletion, and amortization	394,385.	335,375.	24,707.	34,303.
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a PROGRAM SERVICE EXPENSE	255,820.	255,820.		
b SPECIAL EVENT COSTS	54,915.			54,915.
c MEMBERSHIP DUES	14,501.	7,931.	2,724.	3,846.
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	7,325,781.	6,292,893.	484,447.	548,441.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation ...				

Expense Ratios

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) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
f All other expenses _____				
25 Total functional expenses. Add lines 1 through 24f	7,325,781.	6,292,893.	484,447.	548,441.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

How well do they fulfill their mission?

Management Expenses = 6.6% (484,447/7,325,781)

Fundraising Expenses = 7.4% (548,441/7,325,781)

Program Services Expenses = 85.9% (6,292,893/7,325,781)

What Can You Tell From Net Assets?

Net Assets or Fund Balances		Beginning of Year	End of Year
		20 Total assets (Part X, line 16)	9,126,758.
21 Total liabilities (Part X, line 26)	1,562,843.	1,514,761.	
22 Net assets or fund balances. Subtract line 21 from line 20	7,563,915.	7,058,285.	

Net assets provide some indication of the level of resources the organization has to help support its activities in the future. In general it might be expected that an organization with a small amount of net assets at the end of the year would be quite dependent on a reliable and timely receipt of income in the ensuing period to be able to continue activities.

Likewise, in a very general sense, it might be expected that an organization with a large amount of net assets at the end of the year, relative to its expenditures for the year being reported on, would begin the next period in a strong financial position and be able to endure a time of income shortfalls and still continue its activities.

What Can You Tell From Net Assets?

Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	-374,921.	27	-631,643.
	28	Temporarily restricted net assets	1,247,034.	28	980,308.
	29	Permanently restricted net assets	6,691,802.	29	6,709,620.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	7,563,915.	33	7,058,285.
	34	Total liabilities and net assets/fund balances	9,126,758.	34	8,573,046.

From a very general approach. Some net assets may consist of restricted endowments or other restricted assets.

Temporarily restricted net assets are usually the accrual of grants or contributions designated for a specific program or service.

Net assets need to be analyzed to determine what portion of such assets are practically available to help the organization meet its current and future needs.

Typically – an established organization will have 6 months of expenses accumulated in net assets. In this organization, annual expenses = \$7.3 million.

Major Accomplishments

Part III Statement of Program Service Accomplishments (see instructions)

- 1 Briefly describe the organization's mission: SEE SCHEDULE O FOR CONTINUATION
THE ORGANIZATION PROVIDES BEHAVIOR GUIDANCE AND PROMOTES THE HEALTH,
SOCIAL, EDUCATION, VOCATIONAL AND CHARACTER DEVELOPMENT OF BOYS AND
GIRLS. THE CORPORATION OPERATES THE [REDACTED] OF THE
COMMUNITIES OF THE EAST VALLEY, IN MARICOPA AND PINAL COUNTIES,
- 2 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
If "Yes", describe these new services on Schedule O.
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes", describe these changes on Schedule O.
- 4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: [REDACTED]) (Expenses \$ 4,959,237. including grants of \$ 24,252.) (Revenue \$ 972,431.)
[REDACTED] SERVES MORE THAN 30,000
CHILDREN AND TEENS ANNUALLY, AND CONTINUES TO GROW TO MEET THE NEEDS OF
TODAY'S YOUTH, PROVIDING A POSTIVE PLACE FOR KIDS AND TEENS, SERVING
MEMBERS IN APACHE JUNCTION, CHANDLER, GILBERT, GUADALUPE, MESA, TEMPE,
QUEEN CREEK, AND THE GILA RIVER INDIAN COMMUNITY, PROGRAMS ARE OFFERED
AFTER SCHOOL AND DURING THE SUMMER AND PROVIDE YOUTH AND TEENS, AGES
6-18, WITH FUN AND EDUCATIONAL ACTIVITIES, SUPERVISED BY PROFESSIONAL
STAFF. [REDACTED] ANNUAL MEMBERSHIP
FEE IS ONLY \$20 A YEAR AND FINANCIAL ASSISTANCE IS AVAILABLE. NO CHILD
IS EVER TURNED AWAY IF THEY ARE UNABLE TO PAY THE FEE.

Did the Organization Engage in any Self-Dealing Transactions During the Year?

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ►

		Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3		
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i>	4		
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5		

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ►

Governance, Management & Other Disclosures

Part VI 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. See instructions.
 Check if Schedule O contains a response to any question in this Part VI

Section 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 32		
b	Enter the number of voting members included in line 1a, above, who are independent	1b 32		
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6	Does the organization have members or stockholders?	6	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b	Each committee with authority to act on behalf of the governing body?	8b	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Governance, Management & Other Disclosures

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Does the organization have a written conflict of interest policy? <i>If "No," go to line 13</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? <i>If "Yes," describe in Schedule O how this is done</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13	Does the organization have a written whistleblower policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
14	Does the organization have a written document retention and destruction policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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?		
a	The organization's CEO, Executive Director, or top management official	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b	Other officers or key employees of the organization	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	<input type="checkbox"/>	<input type="checkbox"/>

Section C. Disclosure

What to look for on Non-Profit's 990 Tax Return

Questions?