# Advice on Pro Forma 990

Organizations applying to the Combined Federal Campaign must submit a copy of their most recent tax return. In most cases, this is the IRS Form 990.

If the IRS permitted the organization to submit a Form 990 EZ, the applicant must provide a full copy of that document. In addition, the applicant must complete certain pages of the Form 990, as described below. The CFC refers to these pages as a "Pro Forma 990."

If the IRS did not require that the organization submit any tax return (revenue below \$25,000), the applicant must still submit the Pro Forma 990 pages described below.

# **PRO FORMA 990 PAGES**

The Pro-Forma 990 consists of the following pages of the 2014 IRS Form 990:

- page 1, Items A-M, Part 1 (Summary) lines 1-4 ONLY, Part II (Signature Block);
- pages 7-8, Part VII (Compensation sections A);
- Page 9, Part VIII (Statement of Revenues);
- Page 10, Part IX (Statement of Functional Expenses);
- and page 12 only Part XII (Financial Statements and Reporting).

Please complete each page with the best information you have. Make sure to sign at the bottom of page 1.

PRO	FORMA
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	-					OMB No. 1545-0047						
Forn	, <b>9</b>	90	Return of Organization Exempt From	Income 1	Гах							
			Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (	except private	foundations)	2014						
)en:	artment c	of the Treasury	Do not enter social security numbers on this form as it may		-	Open to Public						
nter	nal Reve	nue Service	► Information about Form 990 and its instructions is at www	w.irs.gov/form	990.	Inspection						
۱.	For the		ndar year, or tax year beginning , 2014, and e	nding	-	, 20						
<b>;</b>	Check i	f applicable:	C Name of organization		D Employe	r identification number						
-		Independence     Doing business as     E Telephone       ame change     Number and street (or P.O. box if mail is not delivered to street address)     Room/suite     E Telephone										
-												
-	Initial re	- F	City or town, state or province, country, and ZIP or foreign postal code		-							
-		urn/terminated ed return	only of town, state of province, country, and 21° of foreign postal code		<b>G</b> Gross red	ceints \$						
		-	F Name and address of principal officer:	H(a) le this		ubordinates?  Yes  No						
	Арріїса	lion pending			•	included?						
	Tax-exe	empt status:	501(c)(3) 501(c) ( ) ◀ (insert no.) 4947(a)(1) or 52			list. (see instructions)						
	Website				up exemption r	number 🕨						
(	Form of	organization:	Corporation ☐ Trust			of legal domicile:						
	art I	Summa			•							
	1	Briefly des	scribe the organization's mission or most significant activities:									
e												
E	2	Check this	s box $\blacktriangleright$ if the organization discontinued its operations or dispos	ed of more th	an 25% of i	ts net assets.						
5	3	Number o	f voting members of the governing body (Part VI, line 1a)		. 3							
5	4	Number o	f independent voting members of the governing body (Part VI, line	1b)	. 4							
lles	5	Total num	ber of individuals employed in calendar year 2014 (Part V, line 2a)		. 5							
Activities & Governance	6	Total num	ber of volunteers (estimate if necessary)		. 6							
Ac	7a	Total unre	elated business revenue from Part VIII, column (C), line 12		. <b>7a</b>							
	b	Net unrela	ated business taxable income from Form 990-T, line 34		. 7b							
				Prior	Year	Current Year						
ē	8		ons and grants (Part VIII, line 1h)									
Revenue	9	-	service revenue (Part VIII, line 2g)									
ě	10		nt income (Part VIII, column (A), lines 3, 4, and 7d)									
_	11		enue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .									
	12	-	nue-add lines 8 through 11 (must equal Part VIII, column (A), line 12									
	13		d similar amounts paid (Part IX, column (A), lines 1–3)									
	14		baid to or for members (Part IX, column (A), line 4)									
ses	15		ther compensation, employee benefits (Part IX, column (A), lines 5–10									
en;	16a		hal fundraising fees (Part IX, column (A), line 11e)									
Expense	17		Iraising expenses (Part IX, column (D), line 25)									
	17 18	-	enses (Part IX, column (A), lines 11a–11d, 11f–24e) enses. Add lines 13–17 (must equal Part IX, column (A), line 25)	•								
	10 19		ess expenses. Subtract line 18 from line 12	•								
. 0		nevenue l	Current Year	End of Year								
Fund Balances	20	Total acco	ets (Part X, line 16)									
Bal	20 21		lities (Part X, line 26)	•								
-und	22		Vet assets or fund balances. Subtract line 21 from line 20     .     .     .     .									
	art II		ure Block	•								
		•	y, I declare that I have examined this return, including accompanying schedules and	statements and t	o the best of m	v knowledge and belief						
			ete. Declaration of preparer (other than officer) is based on all information of which pre			, nowedge and benel,						
Sig	n	Signa	ture of officer		Date							
		1.1										

Here						
	Type or print name and title					
Paid Preparer	Print/Type preparer's name	Preparer's signature	Date		Check if self-employed	PTIN
Use Only	Firm's name	Firm'	Firm's EIN ►			
	Firm's address 🕨	Phon	Phone no.			
May the IRS	discuss this return with the pre	parer shown above? (see instruct	tions)			🗌 Yes 🗌 No
For Donomuo	rk Roduction Act Notice, see the	conarato instructions	Cat No. 110	201/		Eorm <b>990</b> (2014)

For Paperwork Reduction Act Notice, see the separate instructions.



## Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

		(C)								
(A) Name and Title	<b>(B)</b> Average hours per week (list any	box, ι office	unles	s pe d a d	more rson	e than o is both or/trust	an ee)	<b>(D)</b> Reportable compensation from	<b>(E)</b> Reportable compensation from related	<b>(F)</b> Estimated amount of other
	hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	compensation from the organization and related organizations
(1)		, , ,								
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										



Part	VII Section A. Officers, Directors, Trust	tees, Key E	mploy	yees			lighe	st C	ompensated E	mployees (con	tinued)		
	(A) Name and title	<b>(B)</b> Average hours per week (list any	box, office	unles	Pos neck s pe d a d	rson	e than o is both or/trust	n an tee)	<b>(D)</b> Reportable compensation from	<b>(E)</b> Reportable compensation fro related			
e		hours for related organizations below dotted line)		Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC	com () fr org and	pensatic om the anization d relatec anization	n I
(15)			-										
16)			-										
17)			-										
18)			-										
19)			-										
20)			-										
21)			-										
22)			-										
23)			-										
24)			-										
25)			-										
1b c d	Sub-total	-			•	 	•						
2	Total number of individuals (including but reportable compensation from the organ	t not limited						e) w	ho received m	ore than \$100,	000 of		
3	Did the organization list any former of employee on line 1a? If "Yes," complete											Yes	No
4	For any individual listed on line 1a, is the organization and related organizations individual	greater th	an \$1	150,	000	? I	f "Ye	s,"	complete Sch	edule J for s	uch		
5	Did any person listed on line 1a receive of for services rendered to the organization	or accrue co	ompe	nsat	tion	froi	m any	/ un	related organiz	ation or individ	dual		
Sectio	on B. Independent Contractors												I
1	Complete this table for your five highest compensation from the organization. Rep year.												ax
(A) Name and business address									<b>(B)</b> Description of s	ervices	(C Comper		
								-					

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

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(D) Revenue excluded from tax under sections 512-514

.

(C) Unrelated business revenue

(B) Related or exempt function revenue

### Part VIII Statement of Revenue Check if Schedule O contains a response or note to any line in this Part VIII . . (A) Total revenue Contributions, Gifts, Grants and Other Similar Amounts 1a Federated campaigns . . 1a . Membership dues 1b b . . . . с Fundraising events 1c

Tts €	-				-							
Contributions, Gifts and Other Similar A	d	Related organizations	1d		-							
in's,	е	Government grants (contributions)	1e									
is S	f	All other contributions, gifts, grants,										
he t		and similar amounts not included above	1f									
άĔ		Noncash contributions included in lines 1a-			-							
n b	g											
	h	Total. Add lines 1a-1f		<u> </u>								
Ine				Business Code								
ven	2a											
Bei	b											
8	c											
Ē												
Š	d											
Program Service Revenue	е											
ubo	f	All other program service revenu	e.									
Å	g	Total. Add lines 2a–2f										
	3	Investment income (including										
		and other similar amounts)										
	4	Income from investment of tax-exer	-									
	5	Royalties		<u> </u>								
		(i) Real		(ii) Personal								
	6a	Gross rents										
	b	Less: rental expenses			1							
		-			-							
	C.	Rental income or (loss)										
	d	· · · · · · · · · · · · · · · · · · ·		🕨								
	7a	Gross amount from sales of (i) Securiti	es	(ii) Other								
		assets other than inventory										
	b	Less: cost or other basis										
		and sales expenses .										
					-							
	C	Gain or (loss)			-							
	d	Net gain or (loss)		<u> ►</u>								
•												
Other Revenue	8a	Gross income from fundraising										
/er		events (not including \$										
le le		of contributions reported on line 10	<u>, (c</u>									
7		See Part IV, line 18										
he					-							
Б	b	Less: direct expenses										
	С	Net income or (loss) from fundra		events . 🕨								
	9a	Gross income from gaming activit										
		See Part IV, line 19	a									
	b	Less: direct expenses	. b									
		Net income or (loss) from gaming										
			•									
	10a	Gross sales of inventory, I										
		returns and allowances	· a									
	b	Less: cost of goods sold	. b									
	с	Net income or (loss) from sales of	of inve	entory 🕨								
		Miscellaneous Revenue		Business Code								
	11a											
	b											
	С											
	d	All other revenue										
	е	Total. Add lines 11a-11d .										
	12	Total revenue. See instructions.										
	_ • <del>~</del>		•			1	1					



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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). Check if Schedule O contains a response or note to any line in this Part IX Do not include amounts reported on lines 6b, 7b, (A) Total expenses (B) Program service (C) **(D)** Fundraising Management and general expenses 8b, 9b, and 10b of Part VIII. expenses expenses 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV. line 21 . . 2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . . 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . 4 Benefits paid to or for members . . . . 5 Compensation of current officers, directors, trustees, and key employees . . . . . Compensation not included above, to disgualified 6 persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . Other salaries and wages . . . . . . 7 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) Other employee benefits . . . . . . . 9 10 11 Fees for services (non-employees): Management . . . . . . . . . . . а Legal . . . . . . . . . . . . . b С Accounting . . . . . . . . . . . d Lobbying . . . . . . . . . . Professional fundraising services. See Part IV, line 17 е Investment management fees . . . . . f Other. (If line 11g amount exceeds 10% of line 25, column g (A) amount, list line 11g expenses on Schedule O.) . . 12 Advertising and promotion . . . . 13 Office expenses . . . . . . . 14 Information technology . . . . . . 15 Royalties . . . . . . . . . Occupancy . . . . . . . . . . . 16 Travel . . . . . . . . . . . . . . . 17 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 19 Conferences, conventions, and meetings . 20 Interest . . . . . . . . . . . . 21 Payments to affiliates . . . . . 22 Depreciation, depletion, and amortization . 23 Insurance . . . . . . . . . . . . . 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) а \_\_\_\_\_ b С \_\_\_\_\_ d All other expenses е Total functional expenses. Add lines 1 through 24e 25 Joint costs. Complete this line only if the 26 organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here F if following SOP 98-2 (ASC 958-720)

PRO FORMA

Form 9	90 (2014)				Pa	ige <b>12</b>
Par	t XI 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)	1				
2	Total expenses (must equal Part IX, column (A), line 25)	2				
3	Revenue less expenses. Subtract line 2 from line 1	3				
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4				
5	Net unrealized gains (losses) on investments	5				
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain in Schedule O)	9				
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line					
	33, column (B))	10				
Part	XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII			•		
			_		Yes	No
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," ex Schedule Q.	plain	in			
0-	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		
2a	If "Yes," check a box below to indicate whether the financial statements for the year were com			28		
	reviewed on a separate basis, consolidated basis, or both:	plied				
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?			2b		
D	If "Yes," check a box below to indicate whether the financial statements for the year were audit			20		
	separate basis, consolidated basis, or both:	su on	a			
	Separate basis Consolidated basis Both consolidated and separate basis					
~	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for o	versia	ht			
U	of the audit, review, or compilation of its financial statements and selection of an independent account			2c		
	If the organization changed either its oversight process or selection process during the tax year, ex					
	Schedule O.	(prairi				
3a		forth	in			
Ju	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 under	ergo ti				
	required audit or audits, explain why in Schedule O and describe any steps taken to undergo such a			3b		
	_			Form	990	(2014)