

Non Profit Business Questionnaire
For Form 990 and 990-PF Organizations

| Company Information | | | | | |
|--|--|--------------------------|---|---|------------------------|
| Checklist Items | Yes | No | Not Required | Comments | |
| 1.) | Company Name | | Phone Number | | Company Address |
| 2.) | Is this the physical location of where the organization's books and records are kept? | | Please provide us with the name of person who possesses the books and records for the organization. | | |
| | <input type="checkbox"/> | <input type="checkbox"/> | Address and Telephone (if not the same as listed above). | | |
| | If answer is No, please give the address and telephone number for the person who possesses the books and records for the organization. | | | | |
| 3.) | Did the organization's name, phone number, or address changed since your prior year return? | | | Yes - Please place an (*) asterisk next to all changed information above. | |
| 4.) | What is the organization's Tax Exempt Status? | | Private Foundation | Other - Please provide us with the organization's tax exempt status (i.e. 4947(a)(1) or 527) | |
| | 501(c)(_____) | | <input type="checkbox"/> | | |
| 5.) | How is the organization formed? | | | Other - Please provide us with how the organization is formed. | |
| | Corporation | Trust | Association | | |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| 6.) | In the space provided to the right of this question please briefly describe your organization's mission or the most significant activities related to your organization's exempt purpose. | | | | |
| 7.) | Does the organization have members or stockholders? | | | Other - Please describe. | |
| | Members | Stockholders | Other | | |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| 8.) | Does the members, stockholders, or other persons have the power to elect or appoint one or more members of the governing body? | | | Yes - Please describe. | |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| 9.) | Are any governance decisions of the organization subject to approval by members, stockholders, or other persons other than the governing body? | | | Yes - Please describe. | |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| 10.) | Did the organization document the meeting held or written actions undertaken during the same time period as when the meeting were held or when the decisions for action was made? | | | | |
| | <input type="checkbox"/> | by Governing Body | | | |
| | <input type="checkbox"/> | by Committees | | | |
| | Mark all that apply and a brief description. | | | | |
| | <input type="checkbox"/> | by Other | | | |
| 11.) | List all states that the organization is required to file this tax return. | | | | |
| *** FOR NEW CLIENTS, PLEASE PROVIDE US WITH COPIES OF PRIOR YEARS RETURNS. *** | | | | | |
| Also please provide us with copy of Form 1023/Form 1024, the original IRS determination letter, the original IRS Tax ID Issued Notice, State Incorporation paperwork, and Master Business Application. | | | | | |
| 12.) | Did the organization open any new bank accounts, investment accounts, or purchase any new assets this year? | | | Yes - Please provide the details of new accounts and provide us with the statement(s) and/or other documentation on the new asset(s) or liability. | |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| 13.) | In the space provided to the right of this question please describe your organization's three (four for 990-PF filers) largest program services and accomplishments by organization the last year. | | | | |
| | 1.) | | | | |
| | 2.) | | | | |
| | 3.) | | | | |
| | 4.) | | | | |
| | (Be specific as to data, e.g., number of students, conferences, events, those programs that directly impacted by the programs, etc...) | | | | |

| Company Information(cont') | | | | |
|---|---|---|-----------------------------------|---|
| Checklist Items | Yes | No | Not Required | Comments |
| 14.) Please indicate what method of accounting was used to prepare the financial statements to be used to prepare this years tax return. | Cash <input type="checkbox"/> | Accrual <input type="checkbox"/> | Other <input type="checkbox"/> | Other – Please describe. |
| 15.) Did the organization change its accounting method from a prior year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes - Please describe the change in method. |
| 16.) Who assembled the financial information and prepared the Financial Statements used by the organization to compile this years tax return? | | | | |
| 17.) Is the individual who prepared these financial statements an independent accountant? | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| a.) If so, 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? If Yes, please describe the committee that handles this. | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| b.) Has the organization changed either its oversight process or its selection process during the tax year? If Yes, please explain the change. | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| 18.) Please Indicated whether the Financial Statements were compiled, reviewed, or audited. Also if this is a group tax return whether the statements were prepared as separate or consolidated statements. | <input type="checkbox"/> Compiled | For a Group Tax Return Please indicate your answer below. | | |
| | <input type="checkbox"/> Reviewed | <input type="checkbox"/> | Separate Financial Statements | |
| Mark all that apply and provide us with a complete copy of the organization's statements. | <input type="checkbox"/> Audited | <input type="checkbox"/> | Consolidated Financial Statements | |
| 19.) Was there any reason (i.e. as a result of a federal award) that the organization was required to undergo an audit of its financial statements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| Assets | | | | |
| 20.) Did the organization purchase any new assets this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details of new accounts or new assets and provide us with the statement(s) and/or other documentation on the new asset(s) on the asset worksheet provided at provided at http://www.kellytaxservice.com/Forms.htm |
| 21.) Did the organization sell or disposed of any assets this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details and documentation on asset(s) sold or disposed of this year on the asset worksheet provided at provided at http://www.kellytaxservice.com/Forms.htm |
| 22.) Did exempt asset usage drop below 50 % for any of the organization's asset this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details and documentation on asset(s) that usage dropped below 50% this year on the asset worksheet provided at provided at http://www.kellytaxservice.com/Forms.htm |
| 23.) Did the organization expense any amounts in repairs and maintenance (or another expense account) that improved or extended the life of an asset this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please complete the asset worksheet provided at provided at http://www.kellytaxservice.com/Forms.htm |
| 24.) Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details on the conservation easement, historic land areas, or historic structure held or received this year. |
| 25.) Did the organization receive a contribution of or maintain any works of art, historical treasures, or similar assets this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details on these assets received or the assets that were maintained for this year. |
| 26.) Did the organization maintain an escrow (or custodial) account for any other organization or individual this year or provide credit counseling, debt management, credit repair, or debt negotiation services this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details on these assets received or the assets that were maintained for this year. |
| 27.) Did the organization have any tax-exempt bonds issued to another organization or an individual this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details of this transaction(s) this year. |

| Assets (cont') | | | | | |
|--|--------------------------|--------------------------|--------------------------|--|--|
| Checklist Items | Yes | No | Not Required | Comments | |
| 28.) Did the organization hold any assets or other funds (directly or indirectly) in a temporarily restricted, permanently restricted, or quasi endowment fund(s) this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details and statements for the endowment asset held and describe what type of endowment it is (i.e. temporary, permanent, etc). | |
| 29.) Did the organization become aware of any material diversion of the organization's assets this year that occurred in the current year or a prior year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details of the material diversion of the organization's assets and the organization's actions that were taken when it was discovered. | |
| 30.) Did the organization sell, exchange, dispose of, or transfer more than 25% of its net asset this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide details. | |
| Auto Mileage and Auto Expenses | | | | | |
| 31.) Did the organization document it's auto mileage for business miles driven this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide beginning mileage, ending mileage, business miles driven, and total business miles driven this year. | |
| | | | | No - Please skip next question and go to next section Contributions and Donations. | |
| a.) Did the organization maintain a written log or ledger for business miles driven this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Auto mileage must be written and documented to be deductible. | |
| Board Member and Key Employees | | | | | |
| 32.) Please provide the total number of members on the board of directors this year. | | | | Please provide the total number of independent voting board members for this year. (answer in box to the left) | |
| 33.) Do all of the governing members have the same voting rights? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | No – Please provide the differences in the governing body's voting rights. | |
| 34.) Does the organization have any committee(s) within the organization that has extensive (broad) authority? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the description of the committee(s) authority. | |
| 35.) Did any board members or key employees change from last year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide a list with names, titles, hours worked, and address of all board member(s) this year. Please attach the Board Member worksheet provided at provided at http://www.kellytaxservice.com/Forms.htm | |
| Key Employees for 2012 - Employee receiving compensation in excess of \$100,000 of reportable compensation from the organization or any related organization in calendar year 2012. | | | | | |
| 36.) Did any of the names, hours worked, or addresses of the board members or number of board members and key employees change from last years return? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide a list with names, titles, hours worked, and address of all board member(s) this year. Please attach the Board Member worksheet provided at provided at http://www.kellytaxservice.com/Forms.htm | |
| 37.) Are there any board members or key employees who cannot be reached at the organization's mailing address? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide their name(s) and address where these individuals can be reached on the Board Member worksheet provided at provided at http://www.kellytaxservice.com/Forms.htm | |
| 38.) Did any of the board members or key employees receive any wages or other compensation this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide name(s), amount(s), and description(s) of payments for this year on the Board Member worksheet provided at provided at http://www.kellytaxservice.com/Forms.htm | |
| | | | | No - Please skip next two questions and go to question 17. | |
| a.) Did the process for determining compensation for these individuals include a review and approval by independent persons with comparability data and was the data evidence of that period when the decision was made? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details of how this is determined along with the Name and Title of each paid: CEO, Executive Director, other top management, other officers, or key employees. | |
| b.) Are any key people of the organization paid under a contingency arrangement based on revenues or funds raised? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details of this arrangement. | |

| Board Member and Key Employees (cont') | | | | |
|---|--------------------------|--------------------------|--------------------------|--|
| Checklist Items | Yes | No | Not Required | Comments |
| 39.) Did any of the board members or key employees receive or accrue compensation from any unrelated organization or individual for services rendered to the organization this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details and whether expense reimbursements are based on an "accountable plan". |
| 40.) Did any of the board members or key employees receive any expense reimbursements this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details and whether expense reimbursements are based on an "accountable plan". |
| 41.) Did the organization borrow from or make any loans to any officer, director, trustee, or key employee in this year or were any such loans made in a prior year still outstanding at the end of this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details and the documentation on loan(s) that were made this year and loan(s) from a prior year that are still outstanding at the end of this year. |
| 42.) Did any of the organization's officers, directors, trustees, or key employees have a direct business relationship with the organization, or an indirect business relationship through ownership of more than 35% with the organization this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide a list with tax identification number, type of entity, name of entity, name and title of individual, description of business relationship with the organization, and whether the entity is for profit or not for profit organization on the Related Party worksheet provided at http://www.kellytaxservice.com/Forms.htm |
| 43.) Did any of the organization's officers, directors, trustees, or key employees serve as an officer, director, trustee, employee, shareholder, partner, or member of an entity doing business with the organization this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide a list with tax identification number, type of entity, name of entity, name and title of individual, description of business relationship with the organization, and whether the entity is for profit or not for profit organization on the Related Party worksheet provided at http://www.kellytaxservice.com/Forms.htm |
| 44.) Did any of the organization's officers, directors, trustees, or key employees have a family member who had direct or indirect business relationship with the organization this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide a list with tax identification number, type of entity, name of entity, name and title of individual, description of business relationship with the organization, and whether the entity is for profit or not for profit organization on the Related Party worksheet provided at http://www.kellytaxservice.com/Forms.htm |
| 45.) Did any of the organization's officers, directors, trustees, or key employees have a family relationship or business relationship with any other officer, director, trustee, or key employee this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide a list with tax identification number, type of entity, name of entity, name and title of individual, description of business relationship with the organization, and whether the entity is for profit or not for profit organization on the Related Party worksheet provided at http://www.kellytaxservice.com/Forms.htm |
| 46.) Did any board member or employee of the organization receive: first class travel, travel for companions, tax indemnification and gross-up payments, discretionary spending accounts, housing, health or social club dues, or personal benefits (i.e. maid service, chauffeur, etc.) this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details of benefit(s) received, their name(s), their title(s), the amount(s) of each benefit(s), and a description of each benefit(s) received this year. |
| 47.) Did the organization engage in any excess benefit transactions with a disqualified person during the year or has it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details of the excess benefit(s) that occurred or that the organization became aware of this year. |

| Contractors, Vendors, and Reporting Requirements | | | | |
|--|--------------------------|--------------------------|--------------------------|---|
| Checklist Items | Yes | No | Not Required | Comments |
| 48.) Please provide the total number of 1099's issued this year (Box 3 of Form 1096 Cover Page) | | | | Please provide the total number of volunteers that worked for the organization this year. (answer in box to the left, please estimate if necessary) |
| 49.) Did the organization comply with backup withholding rules for reportable payments to vendors? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | No – Please provide the details of why the organization did not comply with backup withholding rules. |
| Vendor must complete a W-9 to provide the organization with the required information. | | | | |
| 50.) Did the organization pay any other entity or individual \$100,000 or more this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details of the other entity or individual, the amount paid, and purpose this (or these) payment(s) was (or were) for. |
| Contributions and Donations | | | | |
| 51.) Did the organization pay for or donate to a lobbying organization or have any political expenditures this year on behalf of or in opposition to candidates for public office? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details of donations or expenditures this year. |
| 52.) Did the organization (direct or indirectly) engage in any lobbying activities during this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details of the organization or individual's involvement on these activities this year. |
| 53.) a.) If so, does the organization receive member dues, assessments, or similar amounts? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details of how the organization discloses the nondeductible contribution to its members. |
| 50 I(c)(3) Organization's Only | | | | Yes – Please provide the details of the organization activities this year. |
| 54.) Did the organization have a 501(h) election in effect during this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Dues, Meals & Entertainment | | | | |
| 55.) Did the organization pay any membership dues or meals and entertainment for a club organized primarily for pleasure, recreation, amusement, or other social purposes (i.e. Country Club Dues, Yacht Club Dues, Gym Membership) this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the name(s) of individual(s), description of amount(s) paid, purpose, and whether this was included in their wages this year? |
| Employees | | | | |
| 56.) Please provide the total number employees for the this year. | | | | Please provide the total number of employees reported on Form W-3 Box c for this year. (answer in box to the left) |
| a.) Did organization file all required payroll tax returns this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | No – Please provide the details on what forms were not filed and why. |
| 57.) Did the organization (directly or indirectly) receive or payout on a personal benefit contract this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details on whose behalf the benefit(s) was received or paid and the amount(s). |

| Foreign Income and Expenses | | | | | |
|---|---|--------------------------|--------------------------|--------------------------|---|
| Checklist Items | | Yes | No | Not Required | Comments |
| 58.) | Did the organization maintain an office or employees outside the US this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the country and the address of the office located outside the US. |
| 59.) | Did the organization have total revenues or expenses of more than \$10,000 from grant making, fundraising, business, investment, and program service activities outside the U.S. or aggregate foreign investments valued at \$10,000 or more this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please complete our Foreign Income and Expense Worksheet provided at http://www.kellytaxservice.com/Forms.htm |
| 60.) | Did the organization provide any grants or assistance to any <u>organization</u> or <u>entity</u> located outside the United States? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please complete our Foreign Income and Expense Worksheet provided at http://www.kellytaxservice.com/Forms.htm |
| 61.) | Did the organization provide any grants or assistance to any <u>individual</u> located outside the United States? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please complete our Foreign Income and Expense Worksheet provided at http://www.kellytaxservice.com/Forms.htm |
| 62.) | Did the organization receive any amounts (<i>income or any other funds</i>) from foreign sources this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please complete our Foreign Income and Expense Worksheet provided at http://www.kellytaxservice.com/Forms.htm |
| 63.) | Did the organization have any interest in, a signature authority, or other authority over a financial account in a foreign county at any time this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please complete our Foreign Income and Expense Worksheet provided at http://www.kellytaxservice.com/Forms.htm |
| Fringe Benefits | | | | | |
| 64.) | Did the organization pay any fringe benefits for any officers, directors, or key employees this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide details of what fringe benefits were provided and names of individuals who received them on our Board Member Worksheet provided at http://www.kellytaxservice.com/Forms.htm No – Please skip next question and go to next section Gifts. |
| a.) | Did the organization properly include all required fringe benefits to the officer's, director's, or key employee's wages this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Some types of fringe benefits must be properly included in the board member/employee's income to be deductible by the organization. |
| Grants | | | | | |
| [If organization did not provide grants or assistance this year please mark Not Applicable and skip the remaining questions in this section and go to next section Income.] | | | | | Yes – Please describe how the records/information are maintained and the selection criteria used. |
| 65.) | Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| a.) | In the space provided to the right of this question please provide a description of the organization's monitoring system for use of funds given out. | | | | |
| b.) | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please describe the grant or assistance paid and who received it this year. |
| c.) | Were any grants or similar donations paid to another <u>organization</u> or <u>entity</u> this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please complete our Grants and Donations worksheet at http://www.kellytaxservice.com/Forms.htm |
| d.) | Were any grants or similar donations paid to an <u>individual</u> this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please complete our Grants and Donations worksheet at http://www.kellytaxservice.com/Forms.htm |
| 66.) | Did the organization give gifts in excess of \$25 to any individual that were not for the express charitable (<i>tax exempt</i>) purpose of the organization this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes – Please provide the details of the gift(s) and name(s) of the individual(s). |

| Income | | | | | |
|---|---|--------------------------|--|---|--------------------------------|
| Checklist Items | Yes | No | Not Required | Comments | |
| 67.) Did the organization maintain any donor advised funds this year? (Funds or accounts where the donors have the right to provide advice on the distribution or investment of amounts in the funds or accounts.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes - Please provide the purpose of the fund(s), amount(s) received, amount(s) paid from fund, and the amount of the fund at the end of the year. | |
| a.) Excess Business Holdings: Did the fund own 20% of the voting stock of a corporation, profits interest in a partnership/joint venture, the beneficial interest in a trust or similar entity, or any interest in a sole proprietorship at any time during this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes - Please provide details. | |
| b.) Taxable Distributions from Fund under IRC 4966: Did the organization make any taxable distributions from the fund (i.e. payment to a donor, payment to a donor advisor, or payment to a related person, or any other payment that was to (or for) a non-charitable purpose) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes - Please provide details. | |
| c.) Did the organization inform all donors and donor advisors in writing that the assets held in the donor advised funds are the organization's property, subject to the organization's exclusive legal control? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | No - Please provide details. | |
| d.) Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | No - Please provide details. | |
| 68.) Did the organization receive \$5000 or more from any one contributor or individual this year? (Please provide a list of donors, amounts given by each donor, and a complete address for each donor.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes - Please provide details. | |
| 69.) Did the organization receive more than \$25,000 in non-cash contributions this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes - Please provide details. | |
| 70.) Did the organization receive any property that Form 8283 was completed by the organization? Form 8283 is required by the IRS for any noncash donation of \$5,000 or more if donating individual wished to claim the tax deduction for the donated item. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes - Please provide the total Form 8283's completed by the organization this year. | |
| a.) Did the organization file sell or dispose of any of this donated property? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | No - Please skip next two questions. | |
| b.) Did the organization file Form 8282 for each disposition of the donated property? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes - Please provide the total Form 8282's filed this year. | |
| | | | | No - Please provide details on why Form 8282 was not filed. | |
| 71.) Did organization receive a contribution of qualified intellectual property this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes - Please provide the details of the qualified intellectual property contributed this year below and attach copies of Form 8899(s). | |
| | | | | No - Please skip next question and go to question 28. | |
| a.) | Description of Qualified Intellectual Property Received | | Form 8899 Filed | | Value of Intellectual Property |
| | | | Yes <input type="checkbox"/> No <input type="checkbox"/> | | |
| | | | Yes <input type="checkbox"/> No <input type="checkbox"/> | | |

| Income (cont') | | | | | |
|--|--|--------------------------|--|---|--|
| Checklist Items | Yes | No | Not Required | Comments | |
| 72.) Did organization receive a contribution of car(s), boat(s), airplane(s), or other vehicle(s) this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p>Yes – Please provide the details of the contribution this year below and attach additional information if more vehicles along with copies of Form 1098-C(s).</p> <p>No - Please skip next question and go to next section Contributions and Donations.</p> | |
| a.) | Description of Vehicle Received | | Form 1098-C Filed | Value of Vehicle Received | |
| | | | Yes <input type="checkbox"/> No <input type="checkbox"/> | | |
| | | | Yes <input type="checkbox"/> No <input type="checkbox"/> | | |
| 73.) | Organization w/ contributions not tax deductible. | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Did the organization include with every solicitation an express statement that such contributions are not tax deductible this year? | | | | |
| | Organization w/ contributions that are tax deductible. | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 74.) | Did the organization receive any quid-pro-quo contributions this year? (The donor received something in exchange for their donation.) | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | a.) Did the organization notify the donor of the value of the goods and/or services provided? | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 75.) | Did the organization operate any fundraising activities this year? | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | a.) Did the organization pay any professional fundraising service expenses for this year? | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 76.) | Did the organization operate any gaming activities this year? | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 77.) | Please provide the total number of W-2G's that were filed with Form 1096 for this year. | | | | <p>Were all fundraising and/or gaming activities operated by volunteers (unpaid workers) for this year?</p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>No - Please provide us with a description of who and which activities were not operated by volunteers.</p> |
| 78.) | Did the organization comply with backup withholding rules for prize money paid to individuals gambling (gaming) winnings to prize winners? | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 79.) | Income not related to organization's exempt purpose | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Did the organization have any unrelated business income this year? | | | | |
| 80.) | Did the organization have any installment sale income for this year? | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 81.) | Did the organization receive any payments for indoor tanning services during the year? | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | a.) If so, did the organization file Form 720 to report these payments? | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 82.) | Did the organization have any debt cancellation this year? | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 83.) | Did the organization receive any insurance reimbursements or payments this year? | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Inventory | | | | |
|--|----------------------------------|---|-----------------------------------|---|
| Checklist Items | Yes | No | Not Required | Comments |
| 84.) [If organization did not maintain any inventory this year please mark No and skip the remaining questions in this section and go to next section Liabilities and Debt.] | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> - Please go to next question. |
| Did the organization maintain any inventory this year? | | | | <u>No</u> - Skip remaining inventory questions and go to next section Other Income. |
| a.) Did the organization count all inventory as of the last day of this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> - Please provide ending balance on your inventory. |
| | | | | <u>No</u> - Skip remaining inventory questions and go to the next section Other Income. |
| b.) What method did the organization use to calculate the yearend inventory this year? | Cost <input type="checkbox"/> | Lower of Cost or Market <input type="checkbox"/> | Other <input type="checkbox"/> | <u>Other</u> - Please describe details if not listed. |
| c.) Did the organization write down any subnormal goods in inventory this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> - Please provide details on method used to write down subnormal goods. |
| d.) Did the organization make any changes in determining quantities, cost, or values between closing and opening inventory this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> - Please provide details of changes. |
| Liabilities and Debt | | | | |
| 85.) Did the organization issue any publicly offered debt instruments this year (i.e. debt instruments that have an original issue discount when it is offered to the public)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> - Please provide details of transaction. |
| Organizational and Exempt Purpose Changes | | | | |
| 86.) Did the organization change or add to its exempt purpose or program services accomplishments this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> - Please provide details. |
| 87.) Did the organization begin or terminate any significant programs? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> - Please provide details. |
| 88.) Did the organization make any changes to the organizing or governing documents since the prior year Form 990 was filed? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> - Please provide details. |
| 89.) Did the organization engage in any activity not previously reported to the IRS this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> - Please provide details. |
| 90.) Did the organization delegate control over management duties that were performed by or under the supervision of the officers, directors, trustees, or key employees in prior years? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> - Please provide details. |
| 91.) Please Indicated whether the organization has these <u>written</u> policies in place for the organization. | <input type="checkbox"/> | Written Conflict of Interest Policy | | |
| Mark all that apply and then answer the following two questions. If the organization does not have these policies then skip the next two questions. | <input type="checkbox"/> | Written Whistleblowers Policy | | |
| | <input type="checkbox"/> | Written Document Retention and Destruction Policy | | |
| a.) Does the organization annually require officers, directors, trustees, and key employees to disclose any interest that could cause a conflict of interest within the organization? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| b.) Did the organization regularly and consistently monitor and enforce compliance with the policy? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> - Please describe how this is done. |
| 92.) Did the organization operate a hospital this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> - Please provide details. |
| 93.) Did the organization operate a school this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> - Please provide details. |

| Organizational and Exempt Purpose Changes (cont') | | | | |
|--|--------------------------|--------------------------|--------------------------|--|
| Checklist Items | Yes | No | Not Required | Comments |
| 94.) Did the organization undergo any liquidation, dissolution, termination, or cease operations this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> – Please provide details. |
| 95.) Will the organization provide this copy of the Form 990 to all members of its governing body before filing this year's tax return? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Please describe the process the organization uses to review the tax return before filing. |
| 96.) IRC 6104 requires an organization to make these documents available to the public. Please Indicated how the organization makes its Form 1023 (or 1024 if applicable), 990, and 990-T [501(c)(3) only for 990-T] available for public inspection. | <input type="checkbox"/> | Own website | | Other (please explain) |
| | <input type="checkbox"/> | Another's website | | |
| | <input type="checkbox"/> | Upon Request | | |
| | <input type="checkbox"/> | Other (please explain) | | |
| 97.) Please describe how the organization made its governing documents, conflict of interest policy (if applicable), and financial statements available to the public during the year. | <input type="checkbox"/> | Own website | | Other (please explain) |
| | <input type="checkbox"/> | Another's website | | |
| | <input type="checkbox"/> | Upon Request | | |
| | <input type="checkbox"/> | Other (please explain) | | |
| Related Entities and Joint Ventures | | | | |
| 98.) Is any related organization a controlled entity of the organization meaning the organization (or its board) controls at least 50 % of the other profit or not for profit entity? Or does the organization have local chapters, branches, or affiliates? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> – Please provide a list with tax identification number, type of entity, name of entity, and country established or of individual's citizenship along with relationship to this organization in the Related Party Worksheet. |
| a.) Does the organization have written policies and procedures governing the activities of chapters, affiliates, or branches to ensure their operation is consistent with the organization's exempt purpose? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> – Please provide us with a brief description of the policies and procedures. |
| b.) Is this organization filing this return as a group return for affiliates? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> – Please provide group exemption number and answer then answer the next question. |
| c.) If so are all affiliates included in this return? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>No</u> – Please skip next question. |
| 99.) Did the organization make any transfers to an exempt non-charitable related organization this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> – Please provide details of transaction. |
| 100.) Did the organization conduct more than 5% of its activities through an entity that is not a related organization and is treated as a partnership for federal income tax purposes this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> – Please provide details. |
| 101.) Did the organization invest in, contribute to, or participate in any activities in co-operation with another entity (i.e. joint venture, partnership, or similar arrangement)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> – Please provide details. |
| | | | | <u>No</u> – Please skip next question. |
| a.) Did the organization follow a written policy or procedure requiring the organization to monitor and safeguard the organization to protect the organization's exempt status with regards to these activities? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> – Please provide the policy and the organization's monitoring process. |
| Rental and Lease Expense | | | | |
| 102.) Did the organization pay for any rent or lease expense that was actually used personally by an individual or another entity this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> – Please provide details. |

| Reportable Transactions and Transactions of Interest | | | | |
|---|--------------------------|--------------------------|--------------------------|--|
| Checklist Items | Yes | No | Not Required | Comments |
| 10 3.) Was the organization a party to a prohibited tax shelter transaction at any time this year or notified that it was or is a party to a prohibited tax shelter transaction this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes - Please provide details of transaction. |
| 10 4.) Did the organization have any transactions or was it involved in or associated with any reportable transaction this year (see descriptions below)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes - Please provide details of transaction and answer last two questions. |
| <p align="center">Confidential Transactions - Definition</p> <p align="center">A transaction that is offered under the condition of confidentiality for a minimum fee of \$250,000 for corporations or partnerships and \$50,000 for all others.</p> <p align="center">Transaction with Contractual Protection - Definition</p> <p align="center">A transaction that has contractual protection against bearing any tax consequences (i.e. right to a refund of fees or investments if the transaction's intended tax consequence do not occur).</p> <p align="center">Loss Transactions - Definition</p> <p align="center"><u>Corporations/ Partnership</u></p> <p align="center">A loss of \$10 million or more in a single taxable year or a loss of \$20 million or more in any combination of taxable years.</p> <p align="center"><u>All Others</u></p> <p align="center">A loss of \$2 million or more in a single taxable year or a loss of \$4 million or more in any combination of taxable years.</p> <p align="center"><u>Foreign Currency Transactions</u></p> <p align="center">A loss of \$50,000 or more in any single taxable year for an individual or a trust.</p> | | | | |
| 10 5.) Did the organization have any transactions or was it involved in or associated with any transaction of interest or listed transactions this year (see description below)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes - Please provide details of transaction and answer last question. |
| <p align="center">Transactions of Interest - Definition</p> <p align="center">Charitable Remainder Trust Sale • Charitable Contribution of LLC Successor Membership Toggling Grantor Trust • Domestic Partnership used to defer immediate taxation of Foreign Income</p> <p align="center">Listed Transactions - Definition</p> <p>Backdated Retirement Plan Contributions • Purported Multiple Employer Welfare Benefit Funds • ASA Investorings Partnerships • Short-term Charitable Remainder Trusts • "BOSS" (Bonds-and-Option Sales Strategy) • Fast-pay Stock Arrangements • Bull & Bear Note Transactions • Son of BOSS • Improper Use of a Subsidiary to Satisfy Parent's Stock-based Compensation Obligations • Guam Trusts • Intermediary Transactions • Abusive Section 351 Transfers Using Contingent, Unmatured Liabilities • Foreign Leverage Investment Portfolio (FLIP) & Offshore Portfolio Investment Strategy (OPI) • Abusive Basis-shifting Devices Using Loan Assumption Agreements (CARDs) • Abusive Notional Principal Contract • Abusive Straddles • Lease-in/Lease-out (LILO) Transactions • Abusive ESOP/S Corporation Arrangements • Abusive Offshore Employee Leasing Arrangements • Abusive Collectively Bargained Welfare Benefit Funds • Abusive Option Sales to Family Limited Partnerships (FLPs)/ Related Parties • Lease-stripping • Contested Liability Acceleration Strategies (CLAS) • Abusive Offsetting Foreign Currency Option Contract Transactions • Abusive Roth IRA Transactions • Abusive Use of ESOP/S Corporation Ownership • Abusive Section 412(i) Plans with Excessive Life Insurance • Abusive Foreign Tax Credit Transactions • Abusive S Corporation Income Shifting Arrangements (SC2) • Abusive Partnership Intercompany Financings • Sale-in/Lease-out Arrangements • Loss Importation Transactions • Abusive Trust Arrangements Utilizing Cash Value Life Insurance Policies Purportedly to Provide Welfare Benefits • Distressed Asset Trust Transactions</p> | | | | |
| <p align="center">Go to http://kellystaxservice.com/Listed_Trans.htm for more information about each of these Listed Transactions.</p> | | | | |
| 10 6.) Did the organization file Form 8886 this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | No - Please provide details on why Form 8886 was not filed for this year? |

| Taxes | | | | |
|--|--------------------------|--------------------------|--------------------------|--|
| Checklist Items | Yes | No | Not Required | Comments |
| 107.) Did the organization pay any penalties to any local, state, or federal government entity this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> - Please provide details. |
| Telephone Expense | | | | |
| 108.) Did the organization pay for any cellular phone service to provide a cellular phone to any employee(s) this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> - Please go to next question. <u>No</u> - Skip next question and go to next section Travel Expenses. |
| a.) Did the employee pay for their own cellular phone for personal use this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> - Please go to next question. <u>No</u> - Please provide details on organization's policy for cellular phone personal use. |
| Travel Expenses | | | | |
| 109.) Did the organization pay for any travel expenses that were for an individual that is a non-employee or non-board member of the organization this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> - Please provide details. |
| 110.) Did the organization pay for any travel expenses that were for a non-business purpose this year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>Yes</u> - Please provide details. |

| Client Notes |
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This information is complete and accurate to the best of my knowledge.

Print Name

Title

Signature

Date

Contact Email Address