

The New IRS Form 990: What Does It Mean For Your Nonprofit Organization?

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Articles

The 2008 Form 990: Putting Your Best Foot Forward under Heightened Scrutiny

By [Jeffrey S. Tenenbaum](#), [Kristen E. Sitchler](#) and [Aaron H. Hiller](#)

Feb 14, 2008

The IRS retains the names of more than 1.3 million nonprofit entities in its master files. In 2004, the most recent year for which data is available, the IRS received 364,601 Forms 990 and 142,269 Forms 990-EZ. And yet, the Form 990 — the principal channel of communication between nonprofit organizations and the federal government — had not been revised in any significant way for nearly 30 years.

After months of deliberation and public comment, guided by the principles of “transparency, compliance, and burden minimization,” the IRS has released the long-awaited final draft of the 2008 Form 990. The 2008 Form 990 replaces the current 9-page form and its 2 schedules with an 11-page “Core Form” with 16 schedules. In addition, the IRS has stated that it will release instructions to the new form in early 2008. The new form will apply and need to be used for the 2008 fiscal year (fiscal years that begin in 2008), so organizations that operate on a calendar year fiscal year will be required to file the new form by May 15, 2009, while those with non-calendar year fiscal years will not need to utilize it until some time after that. The Core Form and Schedules, as well as useful comments (or “Highlights”) that describe key changes in each of the new forms, can be found at www.irs.gov/charities/article/0,,id=176637,00.html.

In the redesigned form, the IRS requests significantly more information than in previous years. However, the 2008 Form 990 also allows tax-exempt organizations to better describe their activities and contributions to the community. The organizations best prepared to take advantage of this opportunity — and least likely to be lost in the transition to the remodeled form — will be those that educate themselves on the new reporting requirements, implement policies and procedures that respond to those requirements, and plan to track information never before required by the IRS.

Core Form. Every organization filing a Form 990 must complete the 11-page Core Form, which has been radically redesigned for use in 2008. Filers will find a summary of key information on the very first page, designed to capture a snapshot of the organization’s basic financial, governance and operational structure. The IRS also has moved the “Statement of Program Service Accomplishments” up to the second page of the form, allowing the filing organization to explain *what* it does before accounting for *how* it does it.

In Part VI, a new section entitled, “Statements Regarding Governance, Management, and Financial Reporting,” a tax-exempt organization must now describe the composition of its board of directors, its governance and management structure, and its policies for promoting transparency and accountability to members and beneficiaries. For example, Part VI asks filing organizations how many voting board members it has, how many are independent, and whether any of the directors or officers have family or business relationships with one another or with key employees. Also notable in this section is a new question regarding local chapters. If an organization has local chapters, branches or affiliates, it must report whether it has written policies and procedures in place to ensure that the chapters are operated in a manner consistent with the filing organization’s tax-exempt purpose. Notwithstanding these requirements, the IRS has clarified that no particular policy or form of governance is compelled as a matter of law, and encourages organizations to fully explain and provide the context for their preferred method of administration.

Part VII, regarding “Compensation of Officers, Directors, Trustees, Key Employees, and Five Highest Compensated Employees,” has changed in more subtle ways. All tax-exempt entities — not simply 501(c)(3) organizations —

are now required to report the five highest employee salaries. The threshold for that reporting requirement has been raised from \$50,000 to \$100,000. When accounting for executive compensation, filers will now use Form W-2 and Form 1099 information as a starting point, but must also provide an *estimate* of nontaxable fringe benefits (such as retirement plan contributions and health and welfare benefits) in order to allow for a more complete picture of the compensation package. See the “Executive Compensation” section below for more on the reporting of executive compensation in Schedule J.

One of the most popular and least complicated additions to the 2008 form is Part IV, “Checklist of Required Schedules,” designed to provide the IRS with a broad overview of an organization’s activities and to assist organizations with completing the proper sections. By answering this series of questions, a tax-exempt organization verifies which of the 16 Form 990 schedules it is required to submit. The IRS has revised many of the old schedules and added new schedules to the list. The total effect will require organizations to track and disclose certain information with much more detail than in the past.

Public Charity Status and Public Support. Prior to the release of the 2008 form, Schedule A — which must be completed by all 501(c)(3) public charities — required information regarding numerous topics unrelated to the basis of the organization’s public charity status, such as information about lobbying activities and transactions with non-charitable tax-exempt organizations. The redesigned Schedule A now focuses exclusively on public charity status; the questions on unrelated topics have been moved to other schedules. In addition, the public support test testing period has been increased from four to five years (to simplify the process and allow for the eventual elimination of the advance ruling process), the public support test for 509(a)(1) organizations has been separated from the support test for 509(a)(2) organizations, and space has been added for a narrative explanation to justify the “10% facts and circumstances” test, if applicable.

Political Campaign and Lobbying Activities. Since Form 990 was first drafted nearly thirty years ago, tax-exempt organizations have grown more and more adept at participation in lobbying and political activities. The redesigned form incorporates expanded questions about lobbying and political expenditures and activities into a new Schedule C. Of note, the IRS has added questions regarding the transfer of funds between tax-exempt organizations and so-called “527 organizations,” and non-501(c)(3) tax-exempt entities will now be required to provide more extensive reporting of lobbying and political campaign activities.

Statement of Activities Outside of the United States. In order to provide a more complete picture of an organization’s international activities, Schedule F now requests information about tax-exempt organizations that raise funds, make grants, or conduct trade, business or other activities outside of the United States. Organizations with more than \$10,000 of aggregate expenses or revenues from foreign activities will be required to describe their operations on a region-by-region basis, and to provide information regarding grants or assistance made to foreign governments, organizations and individuals. These reporting requirements are expected to result in new recordkeeping practices for entities with substantial overseas activities.

Executive Compensation. Nonprofit officers, directors and employees who earn more than \$150,000 in reportable compensation (as reflected on Forms W-2 or 1099) or \$250,000 in total compensation (including nontaxable fringe benefits and expense reimbursements) will trigger more detailed reporting requirements in a redesigned Schedule J, including breaking out base compensation, bonus and incentive compensation, other compensation, deferred compensation, certain nontaxable benefits (described below), and compensation reported in prior Forms 990. While the final version of Schedule J eliminates the reporting of *de minimis* fringe benefit and nontaxable expense arrangement/reimbursement amounts that had been included in the draft, certain arrangements that may raise “tax compliance and transparency concerns” must now be reported, including payments for first-class or charter travel, travel for companions, tax indemnification and gross-up payments, discretionary spending accounts, housing allowances and payments for the business use of a personal residence, health or social club dues or fees, and personal services (such as those of a maid, chauffeur or chef).

The double counting of deferred compensation — requiring deferred compensation to be reported both in the year

earned and the year paid — has been controversial, as it can lead to a perception that an individual's compensation (in a single year and on a cumulative basis) is greater than it actually was. While the IRS believes that such double reporting is necessary for "transparency and compliance reasons" and is not eliminating this requirement, a new column was added to the final Schedule J to report amounts that also were reported in a prior year.

Transactions with Interested Persons. The old form required disclosure of transactions between the organization and its "insiders," including excess benefit transactions, grants and other business arrangements. Schedule L has been restructured to incorporate all such conflict-of-interest reporting in a single location.

Non-Cash Contributions. The old Form 990 failed to capture an accurate picture of the non-cash contributions received by exempt organizations, even when these contributions provided substantial benefit to the organization. The IRS added Schedule M to collect information about non-cash donations ranging from clothing and household goods to intellectual property, real estate, and easements. Quantity reporting is not required for some contributions; an organization need only check a box to show that it has received clothing, appliances, books, or publications. When quantity reporting is required, it should be based on the number of contributions made, as opposed to the number of items contributed.

Supplemental Information. One of the most significant criticisms of the old form was its inability to depict the full scope and impact of an organization's activities. The new Form 990 contains a new Schedule O, allowing electronic filers up to two pages to respond to each question on the form, and an additional two pages to present any other information it might want to include in the overall report.

Related Organizations and Unrelated Partnerships. The IRS added Schedule R to capture the increasingly complex organizational structure of many tax-exempt entities, and to improve transparency with respect to partnerships, limited liability companies, and other related organizations. The schedule is designed to add a new dimension of scrutiny in assessing an organization's compliance with its tax-exempt purposes and, in the case of 501(c)(3) organizations, the potential for private inurement and private benefit (the ban on private inurement applies to other categories of tax-exempt organizations as well).

* * * * *

With all of these changes now in effect, nonprofit organizations likely will want to focus most immediately on two distinct areas — the process for approving executive compensation and organizational governance.

Approval of Executive Compensation. Because the 2008 Form 990 requires organizations to disclose expanded details of compensation packages, substantiating the reasonableness of executive salaries and benefits must be a top priority. As every tax-exempt organization knows well, details reported in the Form 990 become public information. An organization that pays employees what may be viewed as excessive compensation risks affecting its public perception and jeopardizing future fundraising efforts, membership support, and the like.

While the Form 990 does not directly reference the "intermediate sanctions" rules applicable to 501(c)(3) and 501(c)(4) organizations, a question in the governance policies section of the new form does ask if "the process for determining compensation . . . include[s] a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision." The Treasury Regulations set out the criteria necessary to create a "rebuttable presumption of reasonableness" of compensation received by officers, directors and employees. See 26 C.F.R. §53.4958-6. Tax-exempt organizations of all types that utilize the rebuttable presumption may find it helpful to defend against additional scrutiny from the IRS and the public in connection with their executive compensation. To qualify for the presumption, the Treasury Regulations provide that the following three requirements must be met:

- The organization's governing body, or a committee of the governing body free of conflicts of interest with

respect to the transaction, must approve the compensation arrangement;

- The governing body or its committee must have obtained and relied upon appropriate comparability/benchmarking data — such as industry surveys or compensation studies — prior to making its decision; and
- The governing body or its committee must adequately document the basis for its decision at the time it is made.

Organizational Governance. The 2008 Form 990 requires detailed disclosure of an organization's leadership structure and its governance policies. Both the IRS and the general public will want to see that the boards of directors are able to make independent judgments and exercise an undivided loyalty to the organization. Nonprofit organizations should review their procedures for board member election and qualification to ensure, if possible, that the majority of the organization's voting directors are independent. (Generally, independent directors are those who do not have relationships with the organization or related persons that could impair their ability to make independent judgments or compromise their loyalty to the organization.) An organization should be prepared to explain who its board members are, how the organization selects them, and why its process for choosing directors is sound.

In addition, nonprofit organizations should conduct a general review of existing governance policies and practices, and consider adopting additional policies or guidelines as needed. To help paint a favorable picture in the Form 990, organizations may wish to adopt policies and procedures that cover setting compensation, conflicts of interest, whistleblower protection, document retention and destruction, chapter governance, and participation in joint venture arrangements. All policies should be written and their application and enforcement should be well documented.

* * * * *

In preparing for the new form, time is of the essence. Nonprofit organizations should take the time now to become familiar with the 2008 Form 990 and to review their relevant policies and procedures, as early efforts to understand the form's requirements will allow organizations to shape the activities and information now that must be reported next year. The 2008 Form 990 prompts organizations to tell their stories in more scope and detail than ever before; those that tell their stories best will be those that become familiar with the document sooner and respond accordingly.

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Articles

Association Trends

Telling the IRS a Better Story: *The Unveiling of the 2008 Form 990*

By [Jeffrey S. Tenenbaum](#) and [Aaron H. Hiller](#)

Dec 21, 2007

As we return from the holidays and settle into the new year, it is worth reflecting that the Internal Revenue Service now retains the names of more than 1.3 million tax-exempt organizations in its master file. The size and diversity of the tax-exempt community is staggering. In 2004, the most recent year for which data is available, the IRS received 364,601 Forms 990 and 142,269 Forms 990-EZ. And yet, the Form 990 — the principal channel of communication between nonprofits and the federal government — had not been revised in any significant way for nearly 30 years.

That is, until now.

On December 20, 2007, the IRS released its final draft of the 2008 Form 990, *Return of Organization Exempt from Income Tax*. Guided by principles of “enhancing transparency, promoting tax compliance, and minimizing burden on the filing organization,” the IRS has made sizeable changes to the form since the (controversial) release of its “Discussion Draft” in June 2007. At its core, this new Form 990 is intended to simplify the filing process and to better allow an organization to “tell its story.”

When the IRS circulated a draft of the remodeled Form 990 in June, several new features struck critics and advocates alike. A summary page would now provide an upfront snapshot of an organization’s key financial and operational data, including — most controversial — numerous details about executive compensation. For the first time, the form also would require disclosure of basic governance information. Fifteen separate schedules had been redesigned apart from the core document in order to better capture the activities of certain specialized organizations.

Over a 90-day public comment period, the IRS received more than 700 emails and letters — altogether more than 3,000 pages of praise and censure — from the nonprofit community. Many of those observations have been incorporated into the final draft of the new Form 990, and the differences are striking.

The new summary page has been noticeably streamlined. Metrics that had appeared on the front of the “Discussion Draft” — including such figures as the number of employees with compensation greater than \$100,000, the highest amount of compensation reported in the form for an individual officer or employee, and fundraising expenses as percentage of contribution — have been removed, replaced by a brief two-year summary of financial data. In the hope of making the summary page more relevant to non-charities, functional expense reporting is no longer required. Instead, organizations will provide a short classification of expenses by type, along the lines of Form 990-EZ expense reporting.

Nonprofit leaders responding to the Discussion Draft asked for the opportunity to tell their story before diving into the financial details. In response, the IRS reworked the order of the core form — shuffling the Statement of Program Service Accomplishments to the front of the form, and moving executive compensation, governance and other financial statements to the back.. These changes should allow a nonprofit to tell the IRS what it does before accounting for how it does it.

The executive compensation section has changed in more subtle ways. The Discussion Draft proposed that

compensation reports be based on Form W-2 and Form 1099 amounts, and eliminated the reporting of “other compensation” on the core form. The new form still uses Form W-2 and Form 1099 as a starting point, but provides for separate reporting of nontaxable benefits (such as retirement plan contributions and health benefits) and fringe benefits (such as first-class travel, housing, tax indemnification and “gross-up,” and health club dues) in order to allow for a more complete picture of the compensation package.

Many in the nonprofit community found the new section on governance and management in the Discussion Draft to be too ambiguous. Others suggested that the IRS lacked the legal authority to request governance information and asked that the section be removed altogether. This section is significantly revised on the new form, breaking the questions into three categories — governing body, policies and disclosures — and explicitly stating that the questions are not intended to suggest that any particular underlying policies or practices are legally compelled by the IRS.

One of the most significant criticisms of the old Form 990 was its inability to depict the full scope and impact of an organization’s activities. The Discussion Draft added more space for some responses and created several new “general application attachments” to supplement others. The new form goes even further, consolidating these attachments to create a new Schedule O, *Supplemental Information to Form 990*. Electronic filers now have up to two pages to respond to each question on the form, and an additional two pages to present any other information the organization might want to include.

Many of the more progressive suggestions offered during the public comment period have not effected the final form. For instance, the IRS appears unlikely to reconcile the Form 990 with generally accepted accounting principles, or to adopt consolidated tax and financial reporting. In addition, the form will not provide for the attachment of PDF documents or links to organization websites.

However, the IRS has accepted a fair number of suggestions designed to make life easier for the nonprofit community. Citing transparency and compliance concerns, the IRS had removed the ability to use the Form 990 for a “group return” from the Discussion Draft. Many organizations, some with hundreds of subsidiaries and controlled affiliates, noted the substantial increase in cost and administrative burden that would result from completing separate returns; group returns were restored in the final form.

When the Draft was released, the IRS requested comments about eliminating the Form 990-EZ altogether. Some organizations said they would need additional time to transition to the Form 990. The IRS has agreed to a three-year phase-in for these smaller entities. For the 2008 tax year, organizations with gross receipts less than \$1.0 million and total assets less than \$2.5 million may file the Form 990-EZ instead of the Form 990. For 2009, the threshold is lowered to \$500,000 in gross receipts and \$1.25 million in total assets. For 2010, only organizations with gross receipts under \$200,000 and total assets less than \$500,000 will have the Form 990-EZ option available.

These changes remain untested. And many aspects of the new form will, no doubt, remain controversial. The IRS reports that many suggestions are still “under study.” At the very least, however, the 2008 Form 990 will enable nonprofits to tell their story with a level of detail — and, hopefully, a degree of ease — never before available.

OLD AND NEW IRS FORM 990 – COMPARISON OF EXECUTIVE COMPENSATION REPORTING REQUIREMENTS¹

Whose Compensation Is Reported	"OLD" FORM 990		"NEW" FORM 990	
	Who Must Report	What Must Be Reported	Who Must Report	What Must Be Reported
Current officers, directors, trustees, and key employees	All organizations	(1) Name and address; (2) three-part breakout of compensation from organization ²	All organizations	(1) Name and title; (2) "reportable" compensation ³ from organization and related organizations; (3) other compensation from organization and related organizations ⁴

¹ IRS Form 990 is the annual information return filed by tax-exempt organizations. The "old" Form 990 refers to the form applicable through 2007. The "new" Form 990 refers to the revised form first applicable for 2008, to be filed during the 2009 tax filing season.

² The breakout consists of (1) salary, fees, bonuses, severance and deferred compensation paid in the current year; (2) deferred compensation (qualified and nonqualified), future severance benefits, and payments to welfare benefit plans; and (3) taxable and nontaxable fringe benefits and taxable expense allowances or reimbursements (e.g., housing, use of automobile, indemnification arrangements).

³ "Reportable" compensation means an employee's Form W-2 Medicare wages or a nonemployee's Form 1099-MISC compensation. Medicare wages include some amounts that are not taxable income, such as vested nonqualified deferred compensation and elective contributions to a Section 401(k), 403(b) or governmental 457 plan.

⁴ Other compensation includes nontaxable retirement plan contributions and health, welfare and fringe benefits. Estimates of these amounts may be used.

Whose Compensation Is Reported	"OLD" FORM 990		"NEW" FORM 990	
	Who Must Report	What Must Be Reported	Who Must Report	What Must Be Reported
Current officers, directors, trustees, and key employees, if receiving compensation from related organizations	All organizations	(1) Names of individuals and related organizations; (2) description of relationship; (3) three-part breakout of compensation ⁵	All organizations	Included above
Former officers, directors, trustees, and key employees, if receiving compensation	All organizations regardless of amount of compensation	(1) Name and address; (2) three-part breakout of compensation; ⁶ (3) loans and advances	All organizations if: (1) more than \$100,000 of reportable compensation from organization and related organizations, in case of former employee; and (2) more than \$10,000 of	(1) Name and title; (2) reportable compensation ⁷ from organization and related organizations; (3) other compensation ⁸ from

⁵ See footnote 2.

⁶ See footnote 2.

⁷ See footnote 3.

⁸ See footnote 4.

Whose Compensation Is Reported	"OLD" FORM 990		"NEW" FORM 990	
	Who Must Report	What Must Be Reported	Who Must Report	What Must Be Reported
			reportable compensation from organization and related organizations, in case of former director or trustee	organization and related organizations
Five highest paid nonkey employees	Public charities and nonexempt charitable trusts if more than \$50,000 compensation from organization ⁹	(1) Name and address; (2) three-part breakout of compensation ¹⁰	All organizations if more than \$100,000 reportable compensation from organization and related organizations	(1) Name and title; (2) reportable compensation ¹¹ from organization and related organizations; (3) other compensation ¹² from organization and related organizations

⁹ Schedule A of the old Form 990.

¹⁰ See footnote 2.

¹¹ See footnote 3.

¹² See footnote 4.

Whose Compensation Is Reported	"OLD" FORM 990		"NEW" FORM 990	
	Who Must Report	What Must Be Reported	Who Must Report	What Must Be Reported
Supplemental compensation information¹³	N/A	N/A	Any organization if: (1) an officer, director, trustee, key employee, or highest paid nonkey employee listed on core form has over \$150,000 reportable or \$250,000 total compensation; (2) any former officer, director, trustee or key employee is listed on core form; or (3) any person listed on core form has compensation from a source other than organization or related organization	(1) Name; (2) five-part breakout of compensation; ¹⁴ (3) deferred compensation that was also reported on a Form 990 for a prior year ¹⁵

¹³ Schedule J of the new Form 990.

¹⁴ The breakout consists of (1) base compensation included in reportable compensation, (2) bonus and incentive compensation included in reportable compensation, (3) other amounts included in reportable compensation, (4) nonqualified deferred compensation not included in reportable compensation, and (5) nontaxable welfare and fringe benefits.

¹⁵ Schedule J also asks questions relating to certain fringe benefits (such as first-class travel, tax gross-ups, housing, and personal services), supplemental nonqualified retirement plans, equity-based compensation, compensation based on revenues or net earnings, non-fixed payments and certain initial contracts.]

Section 409A Final Regulations Delayed to 2009

Interim Guidance for Nonqualified Deferred Compensation Plans Extended Through 2008

Earlier this week the IRS issued Notice 2007-86, delaying until January 1, 2009 the effective date of the final regulations under Internal Revenue Code Section 409A, which apply to deferred compensation plans and arrangements of all types. As a result, employers and their employees have until the end of next year to review and restructure their deferred compensation plans, employment agreements, severance policies, and equity programs in order to make sure they comply with the final regulations, both in terms of how they are operated and in terms of the written documents that govern these arrangements. As discussed further below, the IRS also extended the application of transition guidance through December 31, 2008. Finally, the IRS followed up the next day by issuing Notice 2007-89, providing guidance on how employers can meet their wage withholding and information reporting requirements for 2007 with respect to Section 409A-related compensation.

This extension is good news for employers, employees, and their advisors, given that the final regulations' original January 1, 2008 effective date was fast approaching. Last month the IRS postponed the deadline for documentary compliance with the final regulations until the end of 2008. While providing some relief, that still meant that major design decisions and establishment of compliance procedures were required by the end of this year. Consequently, the guidance issued this week, providing an additional year for such decisions and procedures, means everyone can breathe a bit easier.

In connection with the extension, the following key transition rules apply:

- Before 2009, nonqualified deferred compensation plans must be operated in compliance with the statutory provisions of Section 409A and applicable interim guidance that has been issued by the IRS. To the extent an issue is not addressed in interim guidance, a "reasonable, good faith interpretation" of Section 409A applies.
- New elections about how, and when, amounts subject to Section 409A will be paid out can generally be made through December 31, 2008. However, after December 31, 2007, amounts otherwise payable in 2008 cannot be deferred beyond 2008, and amounts otherwise payable after 2008 cannot be accelerated into 2008.
- Payout elections under a nonqualified plan, such as an excess benefit plan, that are linked to qualified plan elections in accordance with pre-existing plan terms are still permissible through December 31, 2008.
- Discounted stock options (other than backdated options) and stock appreciation rights (SARs) that are still outstanding can be replaced with non-discounted options and SARs, which are exempt from Section 409A, up to December 31, 2008.

- "Good reason" termination clauses in employment agreements can be adjusted before December 31, 2008, but only if the current good reason condition constitutes a substantial risk of forfeiture.
- Information reporting of amounts deferred in 2007 is not required.
- Amounts includible in income for 2007 under Section 409A must be reported on Form W-2 or 1099 (as applicable) and, in the case of an employee, are subject to income tax withholding.

The IRS also reiterated its intent to issue guidance in the near future establishing a limited voluntary compliance program for some unintentional operational Section 409A failures. Details have not been provided, but the IRS anticipates that such failures could be corrected in the same taxable year in which they occur or result in only limited amounts being subject to income inclusion and penalties under Section 409A.

As described in other Alerts, Section 409A casts a wide net, applying to every organization—large or small, private or public, for-profit or tax-exempt—and to all employees, not just top executives, on all sorts of plans, programs, agreements and policies that are now considered "deferred compensation" even though historically no one has ever thought of them as such. If you have not already begun the Section 409A compliance review for your organization, now is the time to begin, as the extended deadlines provide a fresh opportunity to inventory, analyze and restructure (as necessary) all of your arrangements that are considered "deferred compensation" under Section 409A. We welcome and look forward to working with you in this effort.

For more information about Section 409A, or other employee benefits matters, please contact any member of the Employee Benefits and Executive Compensation Group:

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IMPORTANT DEVELOPMENTS AFFECTING HEALTH PLANS: HIPAA Nondiscrimination Regulations Finalized, New TRICARE Rules Issued, Mental Health Parity Regulations Extended, New Cafeteria Plan Regulations Proposed, and Massachusetts Health Care Reform Law Enacted

As the summer starts to wane and your attention shifts to open enrollment season for your health plans for 2008, we wanted to provide you with a brief synopsis of several new developments to keep in mind.

- **Final HIPAA Nondiscrimination and Wellness Program Regulations Issued:** The Federal government issued final regulations regarding the nondiscrimination rules that apply to health plans and their wellness programs under the Health Insurance Portability and Accountability Act of 1996 (HIPAA). The regulations, which are effective January 1, 2008 for calendar year plans, do not differ substantially from the interim regulations issued in 2001. However, they do include important additional guidance to health plans regarding source-of-injury exclusions, what it means to be "actively at work," and how the nondiscrimination rules apply to wellness programs.
- **New TRICARE Rules Prohibit Incentives Not To Participate in Employer- Sponsored Group Health Plans:** TRICARE is the medical plan for United States military personnel and their dependents. Effective January 1, 2008, employers who have employees eligible for TRICARE will be prohibited from providing financial or other incentives to those employees not to enroll, or to terminate their enrollment in, an employer group health plan that would otherwise be the primary payor for their health claims. These rules are similar to the Medicare secondary payor rules.

Despite the new rules, the Department of Defense has indicated that an employer may be able to continue to offer a cash-out option under its cafeteria plan to all employees, including those eligible for TRICARE, who do not elect coverage under the employer's group health plan. In contrast, it may be problematic for an employer to offer medical plans which supplement or "wrap" around TRICARE under these new rules. The Department of Defense is expected to release interim final rules on these issues in the near future.

- **Regulations under the Mental Health Parity Act Extended:** Interim final regulations under the Mental Health Parity Act (MHPA) have been extended to December 31, 2007. The MHPA prohibits a group health plan from having lower annual or aggregate lifetime dollar limits for mental health benefits than it has for medical and surgical benefits. This past year, Federal legislation was also introduced to further expand the requirements of the MHPA, and we will be sure to keep you updated if those changes become law.
- **New Regulations Proposed For Cafeteria Plans Enacted:** The Internal Revenue Service recently issued new proposed regulations that apply to cafeteria and flexible benefits plans. These proposed regulations update and consolidate prior regulations and other guidance that the IRS has issued in recent years. For example, the proposed regulations provide helpful clarification in a number of areas, including plan document requirements, grace periods, debit cards, and contributions to health savings accounts. It is proposed that these regulations generally be effective for plan years beginning on or after January 1, 2009. Employers may rely on them now until final regulations are issued and should begin to review their plans in light of these regulations.

SPECIAL ALERT FOR EMPLOYERS WITH EMPLOYEES IN MASSACHUSETTS

- **Massachusetts Health Care Reform Law:** Massachusetts is at the forefront of state initiatives to require universal—or near-universal—health insurance coverage for its residents. In order to achieve this goal, a new law—the Massachusetts Health Care Reform Act (the “HCRA”)—places significant new obligations on ALL employers with 11 or more full-time employees in the state. Two of its key provisions relating to employers are discussed in more detail below.
- **Fair Share Contributions:** The HCRA requires that employers make a “fair and reasonable” contribution towards the cost of health insurance for their Massachusetts employees. An employer is considered to have made such a contribution if either (1) there is at least 25% participation by full-time employees in the employer’s health plan, or (2) the employer contributes at least 33% of the premium cost of its health plan to all full-time employees. If an employer does not meet one of the criteria listed above, it must make a “fair share” contribution to the state. This contribution is capped at \$295 per employee per year. Employers will be required to report to the state that they have met this requirement. This reporting will likely be done through an online system that is currently being developed. It is expected that the first reporting deadline will be sometime during the Fall of 2007.
 - **Premium Conversion Cafeteria Plans:** Also, in order to allow all Massachusetts employees to pay health plan premiums on a pre-tax basis, covered employers are required to have adopted a cafeteria plan under Section 125 of the Internal Revenue Code. These premium conversion Section 125 plans must meet certain criteria mandated by the HCRA. Notably, many existing Section 125 plans do not meet these criteria because they do not cover all employees required to be covered by the HCRA. Consequently, many employers are meeting their obligations under the HCRA by amending their Section 125 plans or by creating separate “Massachusetts Only” premium conversion plans. Employers are required to submit their premium conversion plans to the Commonwealth Health Insurance Connector Authority (the state agency created to administer the HCRA) by October 1, 2007.

Please contact any of the attorneys in our Employee Benefits and Executive Compensation Group if you have questions regarding this Employee Benefits Alert.

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Section 403(b) Tax-Sheltered Annuity Final Regulations Expected This Week

Final regulations under Section 403(b) ("Final Regulations") of the Internal Revenue Code are expected to be published on July 26, 2007. Generally effective in 2009, the Final Regulations substantially follow the November 2004 proposed regulations, with some changes in response to public comments.

Section 403(b) provides a tax-favored retirement vehicle for employees of public schools and Code Section 501(c)(3) organizations. The Final Regulations supersede prior regulations dating back to 1964 and reflect 40 years worth of statutory changes and administrative developments. Major provisions of the Final Regulations:

- Require a written plan document, which may incorporate by reference terms in related documents;
- Apply the universal availability requirement without regard to previous administrative exceptions for certain groups of employees;
- Specify circumstances in which tax-exempt entities must or may be aggregated and treated as a single employer;
- Limit tax-free exchanges of Section 403(b) contracts with a grant of IRS authority to allow tax-free exchanges in additional circumstances; and
- Permit employers to terminate Section 403(b) plans and distribute benefits to employees.

In response to concerns about the continued availability of an ERISA exemption applicable to certain Section 403(b) plans, in conjunction with the release of the Final Regulations, the Department of Labor will issue a Field Assistance Bulletin addressing the interaction of the ERISA exemption and the requirements of the Final Regulations.

In upcoming weeks, we will provide more detailed information about the Final Regulations, including a checklist to assist employers in bringing their Section 403(b) plans into compliance by January 1, 2009, the effective date of the Final Regulations for calendar year plans.

Please contact any of the attorneys in our Employee Benefits and Executive Compensation Group if you have questions about the impact of these new regulations on Section 403(b) plan sponsors or on the financial institutions and other organizations that provide Section 403(b) plan funding and administrative services.

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Practice Focus

Brock Landry is Chairman of the Firm's Government Division that includes over 150 lawyers in the legislative, regulatory, government contracts and local government practice areas. His own practice focuses on "trade association law," which, for Mr. Landry, has a far reach. This broad area of law includes internal governance, non-profit taxation, antitrust, regulatory issues (environmental, health, and safety), international trade, standards development, litigation, legislative and general corporate matters.

Clients

Mr. Landry's clients include: America's Community Bankers; Composite Panel Association; Hardwood Plywood & Veneer Association; Metal Building Manufacturers Association; Roof Coatings Manufacturers Association; Managed Funds Association; Academy of Managed Care Pharmacy; American Forest & Paper Association; Bicycle Products Suppliers Association; American Iron & Steel Institute; Adhesive & Sealants Council; Recreation Vehicle Dealers Association of North America; United Way of the National Capitol Area and National Electrical Manufacturers Association; among others.

Recent Significant Matters

Mr. Landry has worked with a variety of industry groups in avoiding onerous and unreasonable regulation. He was instrumental in devising and carrying out a strategy for the banking industry to alter capital proposals of the Federal Housing Finance Board that could have crippled the Federal Home Loan Bank system. For over thirty years, he has represented the wood products, furniture and cabinet industries in the regulation of formaldehyde emissions from their products in proceedings at OSHA, EPA, CPSC, HUD, OMB and various state agencies. Most recently, he served as counsel to the California Wood Industries Coalition in achieving reasonable formaldehyde regulations from the California Air Resources Board. He has successfully defended a range of industry associations in product-related conspiracy litigation. In *Sizemore v. Georgia-Pacific*, his client won summary judgment in one of the most extensive and favorable opinions describing the bases of associational liability and appropriate defenses. In the area of corporate governance, he was retained by the United Way of the National Capitol Area to assist in the rejuvenation of that charity after much publicized leadership improprieties.

Client Benefits

Mr. Landry brings to his work a full understanding of how industry coalitions and trade associations work to solve common problems and an approach to disputes which focuses first and foremost on effective negotiation and favorable resolution. His range of legal

experience brings broad perspective to any assignment. He brings broad substantive knowledge to projects from his work on trade association governance; contract negotiation; products liability, construction, and probate litigation; appeals; workers' compensation and fire insurance rate-making; Customs classification and procedures; anti-dumping; lobbying; administrative law; product safety; and antitrust and distribution issues.

Activities

Active in community, civic, and charitable efforts, Mr. Landry devotes time to the Cancer Research and Prevention Foundation, serving as a sustaining director and a member of the Finance Committee. He is a member of the District of Columbia and American Bar Associations.

*Articles/
Speeches*

Mr. Landry is a frequent speaker before industry groups and trade associations. Recent speeches include "The Creative Use of Litigation by Associations," for the American Society of Association Executives Legal Symposium and "Taking Your Case to the Public -- The Dark Side of The Force," for the International Association of Association Management Companies.

Distinctions

J.D., University of Michigan Law School, 1974
Fettes College, Edinburgh, Scotland
English Speaking Union International Fellow, 1965-1966
B.A., *cum laude*, Yale University, 1970

Bar Admissions:
District of Columbia
Illinois

Jeffrey S. Tenenbaum

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Practice Focus

Jeffrey Tenenbaum is a partner with the Association Practice Group and is one of the nation's leading association and nonprofit attorneys. He is also an accomplished and respected author, lecturer and commentator on nonprofit legal matters. Based in the firm's Washington, D.C. office, Mr. Tenenbaum concentrates his practice on association and nonprofit law. He also heads up the firm's Credit Counseling and Debt Settlement Industry Practice Group. Mr. Tenenbaum counsels his 300+ clients on the broad array of legal issues affecting trade and professional associations and other nonprofit groups, and regularly represents clients before Congress, federal and state regulatory agencies, and in connection with governmental investigations, enforcement actions, and other proceedings.

In 2006, Mr. Tenenbaum was presented with the American Bar Association's Outstanding Nonprofit Lawyer of the Year award, and in 2004, he was an inaugural recipient of the *Washington Business Journal's* Top Washington Lawyers award. Mr. Tenenbaum was recognized in the 2005-2006 edition of *Who's Who in American Law*, and received the distinguished Chairman's Award in 1997 and again in 2004 from the Greater Washington Society of Association Executives and The Center for Association Leadership, for his leadership efforts in the association community. He serves as special counsel to ASAE & The Center for Association Leadership.

Client Benefits

Mr. Tenenbaum devotes his full time and attention to the legal issues facing trade and professional associations and other nonprofit organizations, as well as credit counseling agencies and debt settlement companies. His exclusive concentration and his broad-based experience in this unique legal discipline enable Mr. Tenenbaum to provide his clients with pragmatic solutions to their legal challenges on a responsive and cost-efficient basis.

Activities

Mr. Tenenbaum is an active participant in the association community who currently serves on the Editorial Advisory Board of ASAE's *Association Law & Policy* legal journal and the ASAE Public Policy Committee. He previously served as Chairman of the *AL&P* Editorial Advisory Board and has served on the ASAE Legal Section Council, the ASAE Association Management Company Accreditation Commission, the GWSAE

Foundation Board of Trustees, the GWSAE Government and Public Affairs Advisory Council, the Federal City Club Foundation Board of Directors, and the Editorial Advisory Board of Aspen's *Nonprofit Tax & Financial Strategies*.

*Articles/
Speeches*

Mr. Tenenbaum is the author of the popular book, *Association Tax Compliance Guide*, published by the American Society of Association Executives, and is a contributor to numerous ASAE & The Center books, including *Professional Practices in Association Management*, *Association Law Compendium*, *Essentials of the Profession Learning System*, *Generating and Managing Nondues Revenue in Associations*, and several Information Background Kits. In addition, he is a frequent lecturer and author for ASAE & The Center and most of the major association industry organizations, conducting over 25 speaking presentations each year – including many with top IRS, FTC, DOJ, FCC, and other governmental officials – and having written approximately 200 articles on nonprofit legal topics. He served on the faculty of the ASAE Virtual Law School, and is a regular commentator on nonprofit issues for *The Washington Post*, *The Washington Times*, *Washington Business Journal*, *Legal Times*, *The New York Sun*, *Association Trends*, and other periodicals.

Distinctions

J.D., Catholic University of America Columbus School of Law, 1996
B.A., Political Science, University of Pennsylvania, 1990

Recipient, American Bar Association Outstanding Nonprofit Lawyer of the Year Award, 2006

Recipient, *Washington Business Journal* Top Washington Lawyers Award, 2004

Recipient, The Center for Association Leadership Chairman's Award, 2004

Recipient, GWSAE Chairman's Award, 1997

Legal Section Manager / Government Affairs Issues Analyst, ASAE, 1993-95

Legislative Assistant, U.S. House of Representatives, 1990-93

AV Peer-Review Rated by Martindale-Hubbell

Bar Admissions:

District of Columbia

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*Practice
Focus*

Thora Johnson focuses on tax-exempt organizations, employee benefits and executive compensation matters. She advises clients on the establishment and operation of tax-exempt organizations, including private foundations, public charities, trade associations, and title holding companies. She also counsels clients on the establishment and operation of qualified and non-qualified deferred compensation plans and health and welfare benefit plans.

Clients

Ms. Johnson represents, among others, Allegis Group, Bank of America Corporation, General Dynamics Corporation, and Greater Baltimore Medical Center.

Activities

Ms. Johnson is a member of the Maryland State Bar Association and its Study Group for Employee Benefits, as well as the Tax Section of the District of Columbia Bar, and the Tax Section of the American Bar Association. She also regularly assists in pro bono matters involving charitable organizations, tax compliance, and employee benefits.

Distinctions

J.D., University of Maryland School of Law, 1996
with honors

Notes & Comments Editor, *Maryland Journal of
International Law and Trade*

M.A., Middlebury College, 1993

B.A., Brown University, 1992

magna cum laude

Phi Beta Kappa

Bar Admissions:

District of Columbia

Maryland

Ms. Johnson is competent in the Russian language.

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Practice Focus

Patricia McDermott's practice focuses on a wide variety of employee benefits issues such as retirement plans, executive compensation, fringe benefits and payroll taxes. She also provides strategic advice to clients on issues requiring representation before the U.S. Congress, the Treasury Department, or the Internal Revenue Service. In her prior position as legislation counsel at the Joint Committee on Taxation, she worked closely with the House Ways and Means and Education and the Workforce Committees, the Senate Finance and Health, Education, Labor and Pensions Committees, and the Department of Treasury. She also previously worked at the IRS Chief Counsel's office, developing regulatory guidance and providing advice to other IRS offices.

Recent Significant Matters

Ms. McDermott was closely involved in the development and drafting of most of the Code and ERISA pension provisions of the Pension Protection Act of 2006. Other legislative work at the Joint Committee included provisions of the Tax Increase Prevention and Reconciliation Act of 2005, the American Jobs Creation of 2004, the Pension Equity Act of 2004, the Victims of Terrorism Tax Relief Act of 2001, and the Economic Growth and Tax Relief Reconciliation Act of 2001. She also worked on Joint Committee staff reports on options to improve tax compliance and reform tax expenditures, the investigation of the Enron Corporation, and simplification of the tax system.

Activities

Ms. McDermott has been a member of the Federal Bar Association Section of Taxation steering committee since 2004. She was a board member of the Tax Coalition during 2003-2006 and its public-sector co-chair in 2005. Ms. McDermott has been a member of the Philadelphia Bar Association since 1983.

Articles/ Speeches

Ms. McDermott frequently speaks on topics such as recent and pending legislation and administrative guidance, tax-favored retirement plans, employment taxes, employee leasing, executive compensation, and fringe benefits.



Distinctions Master of Laws in Taxation, *with distinction*, Georgetown University Law Center, 1989
J.D., *cum laude*, Temple University School of Law, 1982
B.A., *magna cum laude*, LaSalle College, 1975

Bar Admissions:
District of Columbia (pending)
Pennsylvania
United States Tax Court

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Practice Focus

George Constantine concentrates his practice exclusively on providing legal counseling to and advocacy for trade and professional associations and other nonprofit organizations. He has extensive experience with all of the major legal issues affecting associations, including contracts, tax, antitrust, intellectual property, political activity, and employment law matters.

Client Benefits

Mr. Constantine is the former Staff Counsel of the American Society of Association Executives (ASAE), the 25,000-member national society for trade and professional association executives. As ASAE's sole staff attorney, he gained in-depth experience with the many legal issues facing associations. He also represented ASAE's interests before Congress and federal agencies. Mr. Constantine joined ASAE in 1995 as the Manager of the association's 1,500-member Legal Section and ASAE's Associate Director of Government Affairs.

Prior to joining ASAE, Mr. Constantine was a senior editor and Washington correspondent for *Meetings News*, where he covered legal and legislative issues concerning the meetings and conventions industry. Mr. Constantine was also a writer and editor for the *USAE* association and meetings industry trade newspaper and served as managing editor for over two years.

Articles/ Speeches

Mr. Constantine is the author of numerous articles regarding legal issues affecting associations and other nonprofit organizations published by ASAE, the Greater Washington Society of Association Executives, the American Chamber of Commerce Executives, the New York Society of Association Executives, and the Texas Society of Association Executives. His article entitled, "New Campaign Finance Disclosure Law Hits the Wrong Target" was published in the January/February 2001 edition of the *Journal of Taxation of Exempt Organizations*. Mr. Constantine is a frequent lecturer on association and tax-exempt organization legal topics, including corporate, tax and antitrust issues.



Distinctions J.D., University of Maryland School of Law, 1998
B.A., Loyola College, 1989
Recipient, Order of the Coif law school honors society
Recipient, Judge R. Dorsey Watkins Award for excellence in torts

Bar Admissions:
District of Columbia
Maryland



ASSOCIATION & NONPROFIT PRACTICE GROUP

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VALUE ADDED,
VALUES DRIVEN[®]

VENABLE'S ASSOCIATION & NONPROFIT PRACTICE GROUP

OVERVIEW

With more than 600 association and nonprofit clients nationwide, Venable has one of the largest concentrations of attorneys providing counseling and advocacy for trade associations, professional societies, and other nonprofit organizations. Our clients – ranging from a who's who of trade and professional associations to some of the nation's largest philanthropic organizations – call on us for assistance in matters of general association and nonprofit law, and in matters unique to their industries or professions. Venable itself is one of *The American Lawyer's* top 100 law firms, headquartered in Washington, D.C. and with offices in Maryland, Virginia, New York, California, and Delaware.

As a result of our extensive experience in representing associations, virtually no legal issue or problem is new to us. This enables us to provide precise answers and workable solutions to our association clients on a responsive and cost-efficient basis, all with a legal style marked by ingenuity and pragmatic judgment. In addition, our understanding of the nature and business of associations – derived not only from our legal practice but from our deeply rooted participation in the association community we represent – enables us to offer broader and more useful counseling that recognizes practical management, political and business considerations. Finally, instead of simply saying, “No, you can't do that,” we pride ourselves on our ability to find innovative solutions to the seemingly most intractable problems and challenges facing our clients.



Our attorneys find innovative solutions to the most difficult challenges that associations face.

Regarding our structure, Venable maintains a core group of attorneys who concentrate exclusively on the legal needs of associations and nonprofit organizations. Not only does this core group work day in and day out addressing the legal issues of our association and nonprofit clients, but it also is comprised of numerous attorneys who previously worked in in-house legal positions at associations. For instance, Jeff Tenenbaum and George Constantine worked in-house at the American Society of Association Executives, Jonathan Pompan at the American Chemistry Council, and Beth Caseman at Volunteers of America. This in-house experience has proven to be invaluable in understanding and relating to the unique needs and nuances of our clients.


Our association practice also draws frequently on the resources of Venable's nearly 600 attorneys throughout the country who practice in other, relevant areas such as employment, tax and employee benefits, intellectual property, technology transactions, real estate, antitrust and trade regulation, insurance, litigation, legislative and regulatory affairs, and administrative law. Venable's attorneys not only are some of the best in the country at what they do – and whose resumes read like a laundry list of credentials and achievements in their respective areas of concentration – but they provide a level of responsive, efficient legal service unrivaled in the association legal community.



OUR EXPERIENCE

Venable brings to each new association or nonprofit client the experience drawn from client engagements such as these:

- Representing the Greater Washington Society of Association Executives and The Center for Association Leadership in their merger involving the American Society of Association Executives and the ASAE Foundation, and now serving as special counsel to ASAE & The Center for Association Leadership
- Drafting *amicus* briefs for the Information Technology Industry Council, Associated Builders and Contractors, and the National Association of Manufacturers in U.S. Supreme Court cases
- Establishing new professional certification programs for the American Society for Training and Development, the Construction Financial Management Association, and the Association of Clinical Research Professionals, and overhauling the member ethics enforcement procedures of the Project Management Institute
- Counseling and defending the American Red Cross in the labor and employment area
- Handling software vendor disputes in court for the U.S. Chamber of Commerce and the United Way of America
- Assisting the Independent Insurance Agents and Brokers of America, the National Association of Home Builders, the National Association of Chain Drug Stores, and America's Community Bankers in the creation and management of relations with their multiple subsidiaries and affiliates
- Preparing comprehensive antitrust compliance manuals for the U.S. Telecom Association and the National Telecommunications Cooperative Association
- Drafting enforcement procedures for safety and environmental standards promulgated by the International Council of Cruise Lines and advising the Information Technology Industry Council on all aspects of its extensive consensus standard-setting process
- Representing the United Way of the National Capital Area in its recent efforts to institute new governance structures and procedures
- Drafting a guide to federal and state advertising laws for the International Mass Retail Association
- Counseling the National Association of Chain Drug Stores, the U.S. Telecom Association, and the Air Conditioning Contractors of America in connection with federal election law compliance
- Providing federal regulatory advocacy on behalf of the Direct Marketing Association, the Recording Industry Association of America, The Sugar Association, and the Outdoor Advertising Association of America



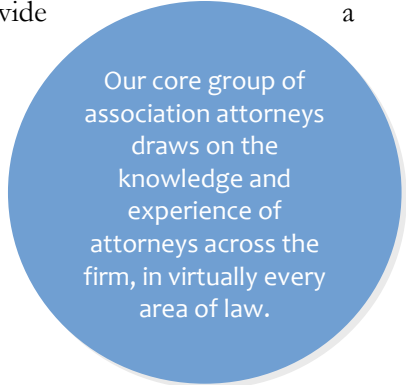
As a result of our extensive experience in representing associations, virtually no legal issue or problem is new to us.

- Negotiating complex copyright and trademark licensing agreements for the Public Relations Society of America, the American Association of Homes and Services for the Aging, the National Fallen Firefighters Foundation, and the New York American Marketing Association
- Conducting an intellectual property audit for the Refrigeration Service Engineers Society and providing staff training on copyright issues for the American Society for Training and Development and the American Orthotic and Prosthetic Association
- Advising the Cellular Telecommunications and Internet Association, the American College of Emergency Physicians, the American Staffing Association, and the American Coalition for Clean Coal Electricity on complex retirement and benefit plan issues
- Negotiating the headquarters building sale and purchase for the Special Libraries Association, and assisting The American Institute of Architects in connection with the “greening” and renovation of its headquarters building
- Lobbying Capitol Hill on behalf of the NCAA, the WNBA, the Air Transport Association, the National Foundation for Credit Counseling, the Real Estate Roundtable, the North American Spine Society, the National Multiple Sclerosis Society, the Screen Actors Guild, the Creative Coalition, and many other associations

In addition to serving the association and nonprofit sector, Venable attorneys are deeply engaged in the association community they represent. Our attorneys contribute in many ways, including giving speeches, writing articles, serving on boards and committees, and offering their time and resources to various association events and initiatives. Venable’s attorneys give more than 75 presentations a year to association executives and publish over 150 articles annually on association legal issues. A listing of many of these contributions and activities can be found on our website, www.venable.com/associations. Specifically, an index of the numerous articles written by Venable attorneys on association legal topics can be found at www.venable.com/associations/publications, and a searchable index of news and speaking presentations can be found on our website as well.

INTEGRATED LEGAL SERVICES

As a full-service law firm with nearly 600 attorneys – all of whose bios are available at www.venable.com and searchable by area of law – Venable is able to provide a range of integrated services that are particularly important to our association and nonprofit clients. While our core group of association attorneys – Jeff Tenenbaum, Brock Landry, Bob Waldman, George Constantine, Thora Johnson, Jonathan Pompan, Beth Caseman, Kristen Sitchler, Ann Thomas, Matt Journy, Aaron Hiller, and Yossi Ziffer – spends all of its time addressing the legal issues affecting our association clients, our practice is much broader than that, drawing on the knowledge and experience of attorneys throughout the firm, in virtually every area of law. This combination has proven to be extremely effective, efficient and beneficial to all of our clients.





Below are highlights of some of the key areas and issues on which our association practice places its focus:

- ***Corporate Governance and Contracts.*** Venable advises association and nonprofit clients on a full range of governance-related matters, including bylaws, policies and procedures, conflicts of interest and fiduciary duties, codes of ethics and related enforcement procedures, private inurement and private benefit, parliamentary procedure, membership standards, record retention policies and practices, structural and legal relationships with foundations, taxable subsidiaries, chapters, affiliated federations, and other industry organizations, and leadership, management and oversight structures. We also regularly attend our clients' board, executive committee, and other meetings as needed. Contracts are a core aspect of any association general counseling practice. Not surprisingly, there is rarely a breed of contract for which we do not have a model form and dozens of samples to draw upon, and which we have not previously drafted, negotiated, revised, or, if necessary, litigated. Consequently, from meeting, trade show, and hotel and convention center contracts to chapter affiliation agreements to endorsement and sponsorship agreements, we bring very experienced perspective to the resolution of contractual issues for our clients.
- ***Tax and Employee Benefits.*** Our firm's tax and benefits attorneys provide the full range of counsel to our tax-exempt organization clients. We provide support and legal guidance with respect to issues including recognition of tax-exempt status; defense of IRS and state tax audits (we are currently handling more than 40 active IRS audits of tax-exempt organizations); establishing and managing relationships with subsidiaries and affiliates; unrelated business income tax planning and restructuring; retirement plans; employee benefits; executive compensation; private inurement and private benefit; charitable solicitation, substantiation and registration; public disclosure requirements; tax-exempt bonds; charitable planned giving; trusts and estates; lobbying limitations, tracking and reporting; and sales and use taxation and exemption. Jeff Tenenbaum – a former legal staff member of the American Society of Association Executives (ASAE) – is the author of the popular book, *Association Tax Compliance Guide*, published by ASAE, and is a frequent lecturer and author on nonprofit tax issues for ASAE and other industry organizations. He also serves as special counsel to ASAE & The Center for Association Leadership. (George Constantine also is an ASAE alumnus, having served as ASAE's staff counsel before joining Venable.) Moreover, Venable is ripe with seasoned practitioners in the area of tax controversy, including Sue Edlavitch, a veteran of the IRS Chief Counsel's Office, as well as tax policy attorneys (on both the legislative and regulatory fronts), including Sam Olchyk (formerly tax counsel for the Senate Finance Committee and legislation counsel for the Joint Committee on Taxation), Ray Beeman (who joined Venable from the Joint Committee on Taxation, where as legislation counsel he focused on tax exemption issues, among others), Patricia McDermott (who joined Venable from the Joint Committee on Taxation, where she served as legislation counsel; she previously served in the IRS Chief Counsel's office as well), and Brian Schwalb (former trial attorney for the U.S. Department of Justice, Tax Division). Venable's breadth and depth in the tax and benefit area has proven to be of enormous benefit to our association clients.

- ***Employment Law.*** Venable's labor and employment attorneys provide counsel to our association and nonprofit clients in every aspect of employment law, including developing employment policies and agreements; prosecuting and defending litigation in federal and state EEO agencies and in court; mediation, arbitration and other forms of alternative dispute resolution; age, race, sex, disability and other discrimination claims; sexual harassment allegations and investigations; affirmative action planning; employment class actions; hiring, firing and promotion concerns; overtime rules; executive contracts and compensation; privacy concerns; defamation claims; disputes with unions; immigration questions; occupational health and safety matters; and employee benefits.
- ***Joint Ventures, Affiliations and Mergers.*** With one of the nation's leading practices in this area, Venable is fluent in all legal aspects of nonprofit and for-profit acquisitions, restructurings, partnerships, LLCs, joint ventures, and other affiliations. We frequently assist our clients with the establishment and management of both nonprofit and for-profit subsidiaries, and we advise clients on the intellectual property, tax, liability allocation, and other aspects of a wide array of partnerships, joint ventures, affinity relationships, endorsements, and sponsorships. Our diverse experience in this area enables us to provide creative, cutting-edge counsel to our clients. On the merger front, Venable is experienced in handling all legal elements (corporate, governance, tax exemption, benefit plans, employment policies and procedures, intellectual property, etc.) of dozens of complex, high-profile nonprofit mergers, consolidations and dissolutions.
- ***Antitrust.*** Antitrust is an essential element of counseling trade associations, given the interaction of competitors at association meetings and the vigilance of antitrust authorities regarding potential abuses of association programs and activities. Venable attorneys including Brock Landry, Ed Glynn, Lisa Jose Fales, Bill Coston, Melissa Steinman, and Jennifer Mallon, among others, have significant experience in this area and has counseled hundreds of trade associations on antitrust compliance and helped defend them from antitrust investigations and claims. For instance, we have long been involved with the American National Standards Institute process, have drafted antitrust compliance manuals for organizations such as the U.S. Telecom Association and the National Telecommunications Cooperative Association, and regularly counsel the National Association of Chain Drug Stores and the Independent Insurance Agents and Brokers of America on the antitrust risks posed by new ventures and activities. We also regularly handle large-scale civil and criminal antitrust investigations and litigation for our corporate clients nationwide. From former federal antitrust enforcement officials to seasoned antitrust litigators, Venable has one of the premier association antitrust practices in the nation.
- ***Certification Programs, Standard-Setting and Tort Liability.*** Venable has extensive experience in the area of standard-setting, certification and accreditation. For instance, we serve as ethics counsel for the member ethics enforcement program of the Project Management Institute. We advised the Association of Clinical Research Professionals on the overhaul of its membership code of ethics. We worked with the Construction Financial Management Association in the

development of a new professional certification program, now operated by an affiliated entity we created. Venable assisted the American Society for Training and Development with the creation of a program to certify e-learning software, followed by the creation of a professional certification program. We advise the American Society of Civil Engineers in connection with its member ethics program. We prepared a set of enforcement procedures in connection with new mandatory safety and environmental standards promulgated by the International Council of Cruise Lines. We counsel the Information Technology Industry Council on all aspects of its consensus standards-making process. And we advised the Tire Industry Association, the Air Conditioning Contractors of America, and the National Propane Gas Association on their technician certification programs, to cite a few examples. Our counsel with respect to certification programs and standard-setting activities extends beyond the realm of antitrust into tort liability, defamation, due process, Americans with Disabilities Act compliance, and the taxation of certification program income. In addition, managing the risk of tort liability plays a particularly significant role in the advice we give to clients in areas ranging from online job banks and referral programs to endorsements, technical manuals, and consulting services. For instance, Brock Landry and other Venable attorneys have been very innovative and successful in helping a variety of trade associations minimize the tort and antitrust liability risks of their membership, certification, standard-setting, and related programs.

- ***Intellectual Property and Technology Transactions.*** Venable has a full-service intellectual property practice of some 70 attorneys who advise association and nonprofit clients in every aspect of intellectual property law. We address many of the unique issues that associations face, such as the role directors, committee members, and volunteer authors and speakers play in the creation of copyrightable works, the descriptiveness of many association trademarks, the use of association logos by members, and the peculiarities of certification and collective marks. We also advise our clients on a range of Internet and e-commerce issues. We represent clients in all aspects of intellectual property law, including patents, technology licensing and transactions, trademark, copyrights, trade secrets, and antitrust and unfair competition. We routinely prepare trademark, copyright and patent registration applications, offer opinions regarding trademark, copyright and patent clearances, infringement, validity, and enforceability, and prosecute and defend intellectual property claims in court and other forums. We also negotiate and draft domestic and international intellectual property and technology licenses, technology transfer contracts, joint venture agreements, and research contracts. Finally, our attorneys are very familiar with – and some of the country’s leading authorities on – the federal and state laws and regulations governing electronic mail (such as the *CAN-SPAM Act*), faxes and telemarketing (such as the *Telephone Consumer Protection Act*), including their unique applicability to associations. Jeff Tenenbaum and Ellen Berge are currently authoring the new book, *CAN-SPAM Compliance Guide for Associations*, to be published by ASAE & The Center for Association Leadership.
- ***Political Activity and Federal Election Campaign Law.*** Our firm is extremely well versed in the federal and state laws and regulations governing political activity, including both election and tax laws. We regularly counsel association and nonprofit clients regarding the establishment and operation of association federal and state PACs; federal and state laws governing association political



communications, contributions and other political activity; federal tax and election law limitations on association political activity; federal and state lobbying registration and reporting requirements; the federal lobbying tax law affecting association membership dues deductibility; the federal tax limitations on lobbying by 501(c)(3) organizations; and congressional ethics and gift rules.

- ***Legislative Advocacy.*** With its headquarters in Washington, D.C., Venable helps many of its association and nonprofit clients negotiate the legislative and regulatory world that resides in our nation's capital. Venable has a nationally recognized legislative practice. The Capitol Hill newspaper *Roll Call* recently referred to Venable as a "powerful lobbying firm." Our formidable legislative practice has more than 25 senior legislative advisors, including luminaries such as former U.S. Senator Birch Bayh of Indiana and former U.S. Secretary of Transportation James Burnley. Jim Burnley and another of Venable's legislative partners, Jeff Kurzweil, were named as two of "Washington's Lobbying Leaders" by *Influence* magazine, and Tom Quinn is one of the most well-connected, veteran lobbyists in Washington, consistently included in rankings of D.C.'s top lobbyists. Three of the most recent additions to our legislative group include William Norwind, straight from his position as counsel and policy coordinator for the U.S. House of Representatives' Energy and Commerce Subcommittee on Telecommunications and the Internet; Ray Shepherd, straight from his position as Chief Counsel for the U.S. Senate Permanent Subcommittee on Investigations; and Bill Donovan, longtime in-house general counsel for the National Association of Federal Credit Unions, where he spearheaded NAFCU's regulatory and legislative advocacy. Our legislative attorneys and senior legislative advisors help clients in every aspect of the legislative process, including helping to develop, draft and guide legislation; drafting committee report language; preparing witnesses for congressional hearings; and testifying before congressional committees on behalf of clients. Importantly, our legislative practitioners often work in close conjunction with our core group of association attorneys, as well as with commercial, appellate and regulatory litigators, as part of an orchestrated, multi-faceted approach to problem-solving for our association clients that has delivered effective, efficient results.
- ***Regulatory Advocacy and Compliance.*** Venable offers the full range of counsel and advocacy in administrative and legislative hearings, rulemaking and regulatory proceedings, as well as regulatory compliance. From the Federal Trade Commission to the Food and Drug Administration, from the Federal Election Commission to the Federal Communications Commission, and from the U.S. Department of Justice to the U.S. Department of Defense, we represent clients in opposition to, or in support of, key regulatory agencies – advocating for or against policies, regulations and legislation in the interests of our clients and the public. We understand well the regulatory and policy components of these agencies, as well as the relationship between the agencies and Congress. Venable's approach to anticipating and solving problems often includes detailed client counseling on regulatory compliance, petitioning and negotiating with agency officials, preparing and filing formal comments, pursuing legislative remedies, and, where necessary, litigating aggressively, both in support of and in opposition to regulatory agencies. For instance, the experience of Brock Landry and Ian Volner representing associations in the federal and state regulatory arenas spans several decades; their collective regulatory victories are both numerous and impressive. In addition, our



regulatory practice is filled with seasoned veterans from the agencies' upper ranks, such as former U.S. Secretary of Homeland Security and former Drug Enforcement Administration Administrator Asa Hutchinson, former SEC assistant director for enforcement Nancy Grunberg, former FTC officials Ed Glynn and Gary Hailey, former FDA official David Adams, former OMB counsel John Cooney, longtime Comptroller of the Currency senior official Ralph Sharpe, U.S. Department of Justice veterans, Bill Coston (antitrust), Tom Madden (Office of Justice Programs), and Jud Starr, Jerry Block, and Peggy Strand (environmental), as well as numerous U.S. Department of Defense government contract attorneys. And while high-profile regulatory advocacy may garner the headlines, counseling our clients on regulatory compliance – such as postal regulations and the rules governing raffles and lotteries – is a core aspect of our association practice.

- **Litigation.** Venable has a nationally recognized litigation practice comprised of more than 150 attorneys. In addition to our longstanding, respected practices in the Washington, D.C. and Baltimore, MD metropolitan areas, Venable's expansion into New York City and Los Angeles – the result of mergers with several litigation boutique firms – has added a formidable team of aggressive, accomplished litigators on both coasts. Our corporate litigation clients include Wal-Mart, MBNA America, Goodyear, Marriott, Abbott Laboratories, Merck, Ford Motor Company, Raytheon, Lockheed-Martin, Compaq, Verizon, Giant Food, and many others. We have litigated in most federal trial and appellate courts in the nation, including four successful cases in the past five years before the U.S. Supreme Court. We have argued cases before the National Labor Relations Board and filed *amicus curiae* briefs on behalf of organizations such as the U.S. Chamber of Commerce, the National Association of Manufacturers, and Associated Builders and Contractors in a range of cases. Venable is currently defending more than 25 nationwide class actions, many as lead counsel. We frequently bring our litigation capabilities to bear in defense of our association and nonprofit clients in New York, California and throughout the country. We are currently defending several of our nonprofit clients in class action lawsuits and in lawsuits brought by federal and state government agencies, and we routinely represent our nonprofit clients in a broad array of business litigation and arbitration. For example, we have defended multiple cases alleging conspiracy related to product liability issues arising from industry products, and have defended numerous lawsuits filed by the Federal Trade Commission and other federal and state agencies. Working on behalf of the U.S. Chamber of Commerce, we led a team pursuing damages litigation in the U.S. District Court for the Eastern District of Virginia and a parallel arbitration before the American Arbitration Association regarding a failed software development and outsourcing project. Working on behalf of the United Way of America, we helped terminate a software vendor for cause and then successfully pursued mediation in advance of litigation.
- **Insurance.** We routinely advise our association clients on insurance coverages and claim procedures, both on the property & casualty and health & benefit sides. We are very familiar with all of the major nonprofit professional / directors and officers liability policies, and frequently advocate with insurance carriers on our clients' behalf. In addition, insurance can be a lucrative non-dues revenue source. We have structured numerous group insurance programs for associations, their



chapters, and their subsidiaries through a variety of mechanisms. Finally, we have counseled numerous association clients in the establishment and operation of captive insurance companies.

- *Real Estate.* Venable's highly respected real estate practice assists clients with complex commercial real estate transactions, including structuring sale, purchase or lease transactions, preparing financial documentation, and obtaining land use approvals. For instance, we represented the Special Libraries Association in the sale of its historic D.C. headquarters building and the purchase of its new Alexandria, Virginia headquarters, and did the same for the Air Conditioning Contractors of America prior to that. We also advise clients on the tax implications of various real estate transactions, including, most recently, The American Institute of Architects. Venable has particular experience representing title holding subsidiaries of tax-exempt organizations including 501(c)(2) and 501(c)(25) entities, as well as single-member limited liability corporations. We are very familiar with the unrelated business income issues that surround the use of these entities, as well as the limitations on their activities.



CONCLUSION

Widely regarded as having one of the nation's premier association and nonprofit legal practices, Venable is steeped in the nuances, challenges and opportunities of association law – as well as the distinct culture, governance and politics of associations. We have the experience and ingenuity to help our association and nonprofit clients meet the needs and demands of their members, constituencies and industries. Venable's association practice provides its clients with pragmatic, creative solutions to their legal challenges on a responsive, cost-efficient basis. Our capabilities and experience in association law are unmatched nationwide, making Venable remarkably well prepared to meet each and every legal need of our association clients. We take great pride in our leadership role in the association bar and will continue to be an active participant in the association community we represent.

WINTER 2008

Employee Benefits and Executive Compensation

In today's competitive and global marketplace, employee benefit programs of all kinds have emerged as essential tools used by companies in every industry sector to attract, incentivize, and retain their key contributors. From broad-based retirement, health and welfare plans to sophisticated executive compensation arrangements, Venable's Employee Benefits and Executive Compensation Group prides itself on partnering with our clients as counselors and strategists to help them respond to their benefits-related problems through effective, practical, and creative means.

The interdisciplinary world of employee benefits and executive compensation requires sharp technical skills and a facile knowledge of the tax, labor, employment, corporate and securities laws, stock exchange rules, disclosure obligations, and accounting principles that converge to shape the terms of corporate benefit and compensation programs. The rules of the game are constantly changing, and Venable's Employee Benefits and Executive Compensation lawyers remain at the forefront, tracking important legislative, regulatory, and market changes so that we can stay ahead of the curve and offer proactive advice to our clients.

The Employee Benefits and Executive Compensation Group has a diversified national practice and regularly assists clients of all shapes and sizes—in virtually every industry sector—on their compensation and benefit-related issues, whether they are public companies, closely-held businesses, non-profit organizations, trade associations, or governmental entities. Our primary areas of concentration are described below in more detail.

Qualified Retirement Plans

Recent years have seen tremendous changes in company-sponsored retirement plans due to a myriad of factors, such as increased consolidation in all industry sectors, the unparalleled mobility of workers, and legislative and regulatory initiatives that change the rules affecting retirement plans virtually every year.

We regularly work with defined benefit pension plans, money purchase plans, profit sharing plans, 401(k) plans, and employee stock ownership plans (ESOPs) for all types of employers, guiding our clients through a labyrinth of technical requirements and practical decision making, so that the retirement plan that emerges at the end of the design process meets both client-specific needs and all necessary compliance obligations. Our services cover the full lifecycle of qualified retirement plans—from the development and drafting of the plan to its ultimate wind-down and termination. During this lifecycle, we work closely with our clients and consulting firms to design and draft technically accurate yet understandable retirement plan documents, make recommendations for the practical administration of the plan, and submit the plan to the Internal Revenue Service for approval. After the initial stages of plan installation, we continue to provide guidance on plan interpretation and administration, and we aid in the amendment of existing plans,



modifying them to conform to changes in the law or client needs. If plan termination is necessary, we assist with sensitive employee communication materials and obtain any necessary approvals from the Internal Revenue Service and the Pension Benefit Guaranty Corporation, in order to conclude the termination in an efficient manner.

Defined Benefit Plans

Defined benefit pension plans are still a core feature of the retirement programs offered by many established businesses and governmental entities. We have extensive experience with collectively bargained and multiemployer plans, in converting from one type of plan to another, and in pioneering the design and implementation of cash balance plans. In redesigning traditional defined benefit plans, we have guided our clients through the maze of laws and regulations ranging from tax qualification to potential age discrimination issues. For multiemployer plans, we advise regularly about withdrawal liabilities that may be triggered by layoffs, plant closings, or the cessation of operations.

Profit Sharing and 401(k) Plans

With today's mobile workforce and increased emphasis on individual responsibility and accountability for retirement planning, defined contribution retirement plans such as profit sharing plans, money purchase plans, and 401(k) plans are most frequently offered by employers. We have extensive experience in working with employers and consulting firms in designing, implementing, and administering these plans. In particular, we partner with our clients and their plan recordkeepers to monitor the nondiscrimination testing, deduction issues, day-to-day compliance matters, and employee communications materials that are key to the success of these programs.

ESOPs

Venable's Employee Benefits and Executive Compensation lawyers know that employee stock ownership plans (ESOPs) can be one of the most tax-efficient ways for a successful privately-held company to achieve business succession, strategic expansion, and employee relations objectives. We regularly advise private corporations, ESOP lenders, and management groups on the use of ESOPs in ownership succession transactions, leveraged management buyouts, and corporate stock repurchases, working with our clients and their advisors to structure the transaction, analyze plan feasibility and design, prepare all required plan documentation, review and negotiate bank and mezzanine loan agreements and related security documents, and provide counsel on management succession, estate planning, corporate governance, securities registrations, and fiduciary issues. Our knowledge about the many tax, labor, fiduciary, securities, and business legal issues that arise in these complex transactions is complemented by our creativity and seasoned practical judgment, enabling us to lead our clients as they successfully navigate the transition to employee ownership.

Retirement Programs for Non-Profit Organizations and Governments

State and local governmental units and non-profit organizations are subject to unique legal requirements as they design, fund and administer retirement programs for their valued workers. Venable's Employee Benefits and Executive Compensation Group has particularly deep knowledge about the specialized—and often arcane—rules that apply to such plans. Not only do we work closely with our clients to ensure that their retirement programs meet all compliance requirements, we also partner with our clients and their consultants to help them evaluate whether they should migrate from traditional retirement programs to more contemporary solutions. Of added value, we also structure deferred compensation plans and other innovative programs that are designed to supplement retirement savings, so that governments and nonprofit organizations of all types can attract and retain their key contributors.

Health and Welfare Benefit Plans

In recent years, there has been explosive growth in the number and range of health and welfare benefit programs that employers offer, as they strive to provide their employees with choices about their benefits. In today's marketplace, it is common for employers to offer a range of medical and disability coverage options, as well as dependent care assistance plans, educational and tuition assistance programs, long-term care insurance, paid time off and other leave plans, and work/balance flexibility programs. At the same time, the level of regulatory oversight and complexity has increased exponentially, creating an "alphabet soup" of laws with which these plans must now comply, including the continuing coverage requirements of COBRA, the portability, nondiscrimination, privacy and security requirements of HIPAA, and the requirements for certain minimum benefits under a variety of other laws such as the NMHPA (Newborns' and Mothers' Health Protection Act), MHPA (Mental Health Parity Act) and WHCRA (Women's Health and Cancer Rights Act). Venable's Employee Benefits and Executive Compensation Group provides comprehensive and technical advice on all of these legal requirements.

We regularly review and draft plan documentation, summary plan descriptions, employee benefit guides, and other communication materials for health and welfare benefit plans of all types—whether the plans are broad-based or limited to executives only, fully-insured or self-insured, company-subsidized or purely voluntary, funded or unfunded—all with the goal of ensuring that our clients comply with the wide range of federal and state laws and regulations affecting these plans. For example, we have structured comprehensive compliance programs, with written policies, procedures and training, that implement the privacy and security requirements of HIPAA, in order to ensure the confidentiality, integrity, and availability of health information that is held and used by our clients' health plans. For all kinds of welfare plans, we also negotiate vendor contracts, redesign their claims and other administrative processes, and help coordinate the administration of claims with other sources of reimbursement and coverage to ensure



that our clients achieve their business objectives, avoid costly litigation, and optimize savings.

Fiduciary Responsibility and Plan Asset Management

Sophisticated transactions involving plan assets often raise fiduciary or other "prohibited transaction" issues. Venable's Employee Benefits and Executive Compensation Group has the technical skills and seasoned practical judgment to analyze these issues and advise our clients about how to structure transactions in a manner which accomplishes their business goals while avoiding fiduciary concerns or prohibited transaction problems. For example, we work closely with our clients to structure their transactions to ensure that they fall within certain class exemptions issued by the Department of Labor, or we will secure an individual exemption ruling, if appropriate. If a client already has a potential fiduciary or prohibited transaction problem, we guide them through the maze of ERISA's fiduciary and prohibited transaction provisions and assist them in dealing with the Department of Labor and Internal Revenue Service for a comprehensive and cost-effective resolution of the issue.

Audits and Benefit Plan Correction Programs

In recent years, there has been a significant increase in the amount of government resources dedicated to employee-benefit related audits and investigations. Similarly, as the stakes involved in employee benefit and executive compensation programs have grown higher, we have advised boards and compensation committees regarding internal audits that scrutinize the benefits and compensation practices for key executives. Regardless of whether our client is a board of directors or the company itself, we zealously represent our clients during the full course of these audits, from comprehensive preparation for the audit to the successful negotiation and resolution of any questions or assessments that are raised during the audit.

Even in the absence of a formal audit, it is a virtual certainty that even the most conscientious employer or recordkeeper will occasionally make mistakes in the administration of an employee benefit plan or compensation program, given the multitude and complexity of technical requirements that now apply to these plans and programs. Venable's Employee Benefits and Executive Compensation Group has extensive experience in counseling and providing advice about correcting all types of errors, whether these corrections entail negotiations or submissions under the Employee Plans Compliance Resolution System sponsored by the Internal Revenue Service or under the Voluntary Fiduciary Correction Program or Delinquent Filer Voluntary Compliance Program sponsored by the Department of Labor. We work closely with our clients to understand the nature and scope of the mistakes, to assess the legal and business risks created by the errors, to craft an appropriate correction (either through self correction or with governmental agency approval), and to implement improved policies, procedures, and systems to ensure that future errors are minimized.

Executive Compensation

Our members have substantial experience advising business executives, boards and compensation committees in designing, implementing, administering, and adjusting sophisticated compensation plans to accommodate changes in the law and the dynamic business environments of our clients in today's increasingly-competitive world. As our clients' business partner, we guide the development and negotiation of executive employment agreements, incentive compensation and other performance-based programs, retention and severance agreements, equity-based programs, executive benefit plans, and change-of-control features of corporate transactions in order to minimize "golden parachute" and other adverse consequences, so that our clients' objectives are achieved. As needed, we work seamlessly with our colleagues who focus on corporate finance and securities law in order to address the disclosure and reporting issues that are inherent in executive and equity compensation arrangements, whether these arise under the Sarbanes-Oxley Act of 2002, federal securities or stock exchange rules, or state "blue sky" rules.

Executive Employment Agreements and Change of Control Terms

In today's service-driven economy, effective employment agreements are essential tools for recruiting and retaining key company executives. Venable's Employee Benefits and Executive Compensation lawyers have extensive experience in preparing and negotiating executive employment agreements, and in amending existing agreements after a change in business circumstances or corporate restructuring in order to address incentive, retention, change-of-control, and severance arrangements. We work closely with companies and executives in implementing appropriate noncompetition, nonsolicitation, and confidentiality terms, and in ensuring that the executives' arrangements are optimized to take advantage of any performance-based compensation exceptions to limits that are imposed by federal laws, such as Section 162(m) of the federal tax code.

Severance Plans and Agreements

In the immortal words of President John F. Kennedy, "The one unchangeable certainty is that nothing is certain or unchangeable." This universal truth has been underscored in recent years as businesses of all sizes and in all industry sectors have been undergoing consolidation and restructuring. As business partners, we work closely with the boards, compensation committees, and management teams of our clients to develop and implement severance programs that provide meaningful protection to departing employees while maximizing legal protection for our clients.

Executive Benefit Programs

Venable's Employee Benefits and Executive Compensation Group has advised public and private companies of all sizes in designing and implementing the right kind of executive benefit program that will incentivize and reward the key employees and managers of those companies in a way that achieves business objectives in the most tax

efficient and practical manner. Our experience ranges from structuring and implementing traditional deferred compensation plans to analyzing and negotiating alternative funding techniques, such as life insurance and rabbi trusts, designing supplemental retirement plans, and implementing short and long-term incentive, bonus and performance-based programs. In addition to mastering the complex interplay of corporate, tax, and ERISA issues that arise with executive benefit programs, we also assist our clients in complying with all appropriate reporting and disclosure obligations under federal stock exchange rules, Sarbanes-Oxley, and state "blue sky" rules.

Equity Compensation Plans

Equity-based compensation is an essential component of a comprehensive and effective benefits program in today's marketplace because it enables both emerging and well-established companies to attract and retain top executives by providing appropriate performance incentives and rewards. Venable's Employee Benefits and Executive Compensation Group designs and implements both broad based, and executive-level only, equity compensation plans of all types, including stock option plans, omnibus stock programs, and restricted stock plans, as well as synthetic equity programs like phantom stock plans, stock appreciation rights, and restricted stock units. We have significant experience with the many tax, ERISA and corporate laws that converge when dealing with equity compensation, but we are also familiar with the critically important accounting issues, securities law compliance requirements, proxy disclosure rules, and reporting and registration requirements under Sarbanes-Oxley, federal securities laws, and the stock exchange rules.

Business Reorganizations and Transactions

While business reorganizations of any dimension are undertaken because they are beneficial to a business's overall strategic growth and bottom line, they nevertheless tend to create some level of disruption among employees, especially in terms of employees' concerns about job security, compensation levels, and benefit programs. We work closely with transactional lawyers and deal advisors to review all pertinent employee benefit plans and negotiate the terms of transactional documents in order to identify contingent benefit liabilities, address significant employee benefit issues that can affect deal pricing, and appropriately protect our clients' interests. However, our involvement does not end when the deal closes. We often make recommendations as to the best methods for integrating the buyer's and seller's employee benefit plans and compensation programs, in a way that satisfies all technical and legal requirements, makes good business sense, addresses workforce stability and retention goals, and optimizes employee relations.

Reductions in force that occur in an effort to ward off a potential acquisition, or that are undertaken as part of a business transaction, require particular skill and care because of the unusual convergence of pension and severance plan issues, labor and employment law issues, and employee relations implications. Venable's Employee Benefits and Executive Compensation Group has the depth, sophistication and seasoned judgment to

partner closely with employers in order to design and implement effective reduction in force packages and, where appropriate, window plans in a manner that complies with numerous tax, ERISA, age discrimination, and fiduciary requirements but also achieves the employer's need to obtain enforceable employee claim waivers and maximize workforce stability.

Unions and Collective Bargaining

Venable's Employee Benefits and Executive Compensation Group frequently teams up with our colleagues who focus on labor and employment law in order to assist our clients in achieving their collective bargaining goals with unions that represent some of their employees. We have substantial skill and practical experience in negotiating with union representatives regarding compensation and benefit issues and in resolving benefit-related grievances through arbitration.

Dispute Resolution and ERISA Litigation

In recent years, there has been a tremendous explosion in disputes over benefit claims and other benefit-related litigation, and our lawyers maintain an active, nationwide practice to provide quality, effective and cost-contained litigation skills and advice.

On a regular basis, Venable's Employee Benefits and Executive Compensation Group works closely with our clients to develop policies, procedures and systems for avoiding litigation. However, if an employer or an employee benefit plan is sued or decides to bring suit, experienced attorneys are available to handle all aspects of the litigation, including case strategy, discovery, motions, depositions and trial.

Frequently, employee benefit litigation is resolved on preliminary motions. However, should a case go to trial, Venable's employee benefits lawyers will join forces with our litigation colleagues to combine their special skills and assure presentation of the best case possible. Most recently, we have been involved in litigation matters including retiree health benefits, bankruptcy creditors, mandatory insurance benefits, plan terminations, multi-employer withdrawal liability, preemption of state law issues, fiduciary duty violations, and benefit denials.

The New IRS Form 990: What Does It Mean for Your Nonprofit Organization?

March 4, 2008

Agenda

- Welcome, Brock Landry
- Program Overview, Jeff Tenenbaum
- The Core Form 990, Thora Johnson
- Form 990 Reporting – Executive Compensation, Patricia McDermott
- Form 990 Schedules, George Constantine

THE CORE FORM 990

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The New IRS Form 990:
What Does It Mean for Your Nonprofit Organization?
March 4, 2008

OVERVIEW OF THE CORE FORM

- Summary page with signature block
- Statement of program services
- Checklist of required schedules
- Checklist of other IRS filings and tax compliance
- Governance, management, and disclosure questions
- Compensation reporting
- Financial reporting – revenue, expenses, balance sheet, and financial statements

THE SUMMARY

- New to the Form 990
- A snapshot of the organization
- Highlights of
 - Activities and governance
 - Revenue
 - Expenses
- Signature block

SNAPSHOT OF ACTIVITIES AND GOVERNANCE

- Brief description of mission
- Number of voting members on board
- Number of independent voting members on board
- Total number of employees
- An estimate of number of volunteers

SNAPSHOT OF REVENUE

- Total contributions and grants received
- Total program service revenue
- Investment and other income

SNAPSHOT OF EXPENSES

- Grants and similar amounts paid
- Benefits paid to members
- Salaries, compensation, and employee benefits
- Professional fundraising expenses
- Other expenses

WHAT'S NOT THERE (AND WAS IN THE JUNE DRAFT)

- The summary no longer requires
 - The number of employees with compensation over \$100,000
 - Highest amount of compensation reported on the form for an individual
 - Fundraising expenses as a percentage of contributions
 - The reporting of individual revenue and expense types as percentage of total revenue or expenses

OTHER CHANGES TO SUMMARY

- More general terminology applicable to all filers
- Signature block moved to page 1

STATEMENT OF PROGRAM SERVICES

- Mission, program services, programmatic changes, and accomplishments in narrative format
 - Reformatted
 - Upfront so that organization can “tell story” early
- Must describe three largest programs
 - If a Section 501(c)(3), must include:
 - Amount of grants to others
 - Total expenses
 - Revenue

CHECKLIST OF REQUIRED SCHEDULES

- A. Public Charity Status
- B. Schedule of Contributors
- C. Political and Lobbying
- D. Supplemental Financial
- E. Private School
- F. Foreign Activity
- G. Professional Fundraising and Gaming
- H. Hospitals
- I. Grants
- J. Compensation Detail
- K. Bonds
- L. Transactions with Interested Persons
- M. Non-Cash Contributors
- N. Terminations and Major Dispositions
- O. Supplemental Information
- P. Related Organizations and Certain Joint Ventures

OTHER IRS FILINGS AND TAX COMPLIANCE

- Alerts both filer and IRS to other potential federal tax compliance and filing obligations
- For example,
 - UBIT and Form 990-T
 - Reporting on foreign bank and financial accounts
 - Substantiation and disclosure requirementsApplicable to charitable contributions

GOVERNANCE, MANAGEMENT, AND DISCLOSURE

- Rationale: Independent boards and well-defined governance and management policies increase likelihood of tax compliance, safeguarding of charitable assets, and serving of charitable interests
- Self-regulation and internal controls
- Transparency and accountability

QUESTIONS REGARDING BOARD AND MANAGEMENT

- Independence of board members
 - Total number of voting board members?
 - Relationships between officers, directors, and key employees?
 - Number of voting board members that are independent?

MORE QUESTIONS REGARDING BOARD AND MANAGEMENT

- Any delegation to a management company?
- Any material diversion of assets?
- Minutes taken at board and board committee meetings?

AND MORE QUESTIONS REGARDING BOARD AND MANAGEMENT

- Local chapters?
 - If yes, policies and procedures to ensure their activities consistent with the organization's activities?
- Board receives a copy of Form 990 before filed?
 - What process to review Form 990?

POLICIES

- A written conflict of interest policy?
 - Officers, directors, and key employees required to disclose each year interests that could give rise to conflicts?
 - Monitor and enforce its conflict of interest policy?

MORE QUESTIONS REGARDING POLICIES

- Maintain a written whistleblower policy?
- Maintain a written document retention and destruction policy?

- Note – Broader than SOX requirement

MORE QUESTIONS REGARDING POLICIES

- Follow the procedures for the rebuttable presumption?
- Invest in a joint venture with taxable entity?

DISCLOSURE

- Make its Form 1023 available?
- Make its governing documents, policies, and financials available?

LEGALLY REQUIRED?

- Not all policies legally required
- This point clarified on Form 990 itself
- Presumption of wrongdoing, however, if not in place?

REMAINING SECTIONS OF CORE FORM

- Compensation
- Revenue, expenses, and balance sheet
- Financial statement and reporting
 - Audits?
 - Audit committee?

NEXT STEPS

- Dry run of new Form 990
- Perform gap analysis regarding policies
- Determine if new bookkeeping required
- Select Form 990 team

FORM 990 REPORTING: EXECUTIVE COMPENSATION

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The New IRS Form 990:
What Does It Mean for Your Nonprofit Organization?
March 4, 2008

FORM 990 REPORTING – EXECUTIVE COMPENSATION

- Legal Issues
 - Private inurement/reasonable compensation
 - IRS enforcement
- Practical Issues
 - Press coverage
 - Congressional and public concern

EXECUTIVE COMPENSATION – FORM 990 FOCUS

- Process of setting compensation
 - Governance and policies
 - Core form, Part VI, Section B, item 15
- Compensation information
 - Core form, Part VII
 - Schedule J

SETTING COMPENSATION

- General requirements
 - Knowledge in compensation matters
 - No financial interest
- IRS safe harbor process
 - Independent body
 - Comparability data
 - Documentation of decision

COMPENSATION REPORTING - PURPOSES

- Compliance
- Transparency
- Uniformity among types of organizations
- Objective compensation measures
- Comparability data
- Simplified reporting for smaller organizations through use of thresholds

2007 FORM – GENERAL STRUCTURE FOR COMPENSATION REPORTING

- Core form (all organizations)
 - Current officers, key employees, and directors
 - Formers receiving any compensation or benefits
- Schedule A (charities)
 - Five highest paid non-key employees
 - Highest paid independent contractors

2008 FORM – GENERAL STRUCTURE FOR COMPENSATION REPORTING

- Basic reporting on core form with more detail on Schedule J
- New thresholds for reporting on formers, non-key employees and independent contractors and for more detailed reporting
- Same structure for all organizations

CHANGES MADE BY DISCUSSION DRAFT AND OUTCOME ON FINAL FORM

- Expansion of non-key employee and independent contractor reporting to non-charities
 - Same on final form
- Requirement of individual's city and state of residence
 - Final form permits use of organization address
- Use of “reportable” compensation (W-2/1099) for the calendar year rather than fiscal year
 - Same on final form

CHANGES MADE BY DISCUSSION DRAFT AND OUTCOME ON FINAL FORM

- No reporting of Nontaxable Pension and Welfare Contributions
 - Reporting restored on final form
- Increased threshold for non-key reporting
 - Same on final form
- Reporting of *de minimis* fringe benefits and nontaxable expense reimbursements
 - Not required on final form

CHANGES MADE BY DISCUSSION DRAFT AND OUTCOME ON FINAL FORM

- Reporting on compensation from unrelated organizations required
 - Same on final form
- Expansion of key employee status to “department heads”
 - Not addressed in final form material released to date

THRESHOLDS FOR SCHEDULE J REPORTING

- Current employees
 - Over \$150,000 of reportable (W-2/1099) compensation, or
 - Over \$250,000 total compensation
- Former employees – over \$100,000 of reportable compensation
- Former directors or trustees – over \$10,000 of reportable compensation

BREAKOUT OF COMPENSATION ON SCHEDULE J

- Base compensation
- Bonus and incentive compensation
- Other reportable (W-2/1099) compensation
- Deferred compensation
- Nontaxable benefits
- NEW - Previously reported deferred compensation (intended to address double-reporting issue)

ADDITIONAL SCHEDULE J QUESTIONS

- Fringe benefits (expanded from discussion draft)
 - First-class or charter travel, companion travel, tax indemnifications and gross-ups, discretionary accounts, housing, payments for business use of personal residence, club dues, personal services
- Severance or change in control payments
- Supplemental nonqualified deferred compensation
- Equity-based compensation

SCHEDULE J QUESTIONS FOR CHARITIES, CIVIC LEAGUES, AND SOCIAL WELFARE ORGANIZATIONS ONLY

- Compensation based on revenues or net earnings
- Other non-fixed payments
- Payments under the initial contract exception

PREPARING FOR IMPLEMENTATION

- Establish compensation approval procedures
- Recordkeeping
 - Who
 - What
 - How much
 - Why

FORM 990 SCHEDULES

George Constantine
Venable LLP
geconstantine@venable.com

The New IRS Form 990:
What Does It Mean For Your Nonprofit Organization
March 4, 2008

OVERVIEW OF THE SCHEDULES

- 16 Separate Schedules
- Reflects IRS Approach of Segmenting Out Unique Types of Entities, Issues (e.g., Hospitals, Campaign and Lobbying Activities)
- Checklist of Required Schedules

SCHEDULE A

- Removes questions unrelated to public charity status — no more questions about school non-discrimination policies, lobbying activities, compensation of employees and contractors, related party and other “red flag” transactions
- Moves public support testing period from four to five years, (including the current tax year)

SCHEDULE A

- Change now allows accrual accounting organizations to use accrual method for calculating public support test (used to required use of cash method for Schedule A)
- Moves public support testing period from four to five years, (including the current tax year)
- Supporting organization questions included

SCHEDULE A

➤ Other changes:

- Form 990-EZ filers will be required to complete this Schedule A
- Space added to make the case under the 10% “facts and circumstances” test
- Membership dues section included in support schedules
- Separates 509(a)(1) and 509(a)(2) support tests

SCHEDULE B

- No changes – requires listing of all contributors who gave \$5,000 or more for the year
- Note that new Schedule M captures information on non-cash contributions
- Generally not required to be disclosed publicly (except 990-PF and 527s that file Form 990 or 990EZ)

Schedule C

- Specific form for disclosing lobbying and political activities
- Some new disclosure requirements compared to what used to be collected on the Form 990 and Schedule A
 - Description of direct and indirect political campaign activities
 - Estimate of volunteer hours spent on political activities

Schedule D

- Supplemental Financial Statements
- Disclosures regarding donor advised funds, conservation easements, art collections, other investments, trust and escrow arrangements, endowment funds
- Instructions need to define “endowment fund” properly to avoid confusion
- FIN 48 disclosure – Uncertain tax positions under SFAS 109

Schedule E

- Only to be completed by schools
- Same information as had been collected under Schedule A, Part V

Schedule F

- Activities outside the U.S.
- Recent increased scrutiny on foreign activities
- Not limited to 501(c)(3)

Schedule F

- Significant new disclosures required for entities engaging in non-U.S. activities:
 - For aggregate revenue or expenses that exceed \$10,000
 - Disclosure of region, offices, employees, activities, expenditures

Schedule F

- Requires grantmakers to describe procedures for monitoring use of grant funds
 - Name of recipient organization
 - EIN, IRS code section
 - Region
 - Purpose of grant
 - Amount of grant, manner of disbursement
 - Amount, description of non-cash assistance
 - Method of valuation

Schedule G

- Fundraising or Gaming Activities
- Significant new disclosures required, particularly for fundraising activities
- Service reports “continuing noncompliance” in these areas
- Fundraising questions – designed to facilitate “quick look” reviews by state attorneys general, charity officials

Schedule G

- Describe relationships with fundraisers
- List states in which the organization is registered to solicit
- List fundraising events
- List gaming activities

Schedule H

- Hospitals
- Very controversial new schedule – entire schedule not required to be completed for 2008 (some parts optional); phased in for 2009
- “Hospital” – likely to be defined by state licensure
- Significant inquiry regarding community benefit standard, charity care
- Inquiry regarding bad debts, Medicare
- Questions about joint ventures and management company arrangements

Schedule I

- Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.
- Very similar questions regarding grant recipients as asked in Schedule F
- \$5,000 threshold

Schedule J

- Compensation Information (covered already)

Schedule K

- Supplemental Information on Tax-Exempt Bonds
- Significant new information being requested – IRS “is aware of significant non-compliance with recordkeeping and record retention requirements” for tax-exempt bonds
- Only Part I required for 2008; Parts II-IV required for 2009

Schedule L

- Transactions with Interested Persons
- One-pager
 - Listing of excess benefit transactions (c)(3) and (c)(4);
 - Loans to and from interested persons;
 - Grants or assistance benefitting interested persons;
 - Business transactions involving interested persons.
- Look for instructions on “interested person” definition

Schedule M

- Non-Cash Contributions
- IRS reports “significant tax compliance problems exist” with non-cash contributions
- Donations of art, books, clothing, cars, boats, intellectual property, securities, qualified conservation easements, real estate, collectibles, food inventory, drugs and medical supplies, taxidermy, historical artifacts, scientific specimens, archeological artifacts

Schedule M

- \$25,000 threshold
- Question regarding “gift acceptance policy”
- Question regarding use of third parties to solicit, etc.

Schedule N

- Liquidation, Termination, Dissolution or Significant Disposition of Assets
 - Focus on significant transactions – liquidation, termination, dissolution, sale, exchange, disposition or other transfer of more than 25 percent
 - Not just (c)(3)s
 - Seeking information that might suggest private inurement (did any officer, director, etc...)

Schedule O

- Supplemental Information to Form 990
- Additional space for filers to submit narrative responses
- Designed to assist with simplifying the e-filing process

Schedule R

- Related Organizations and Unrelated Partnerships
- Expanded questions regarding the identification of:
 - Disregarded entities
 - Related tax-exempt organizations
 - Related organizations taxable as a partnership
 - Related organizations taxable as a corporation or trust

Schedule R

- Questions regarding transactions with related organizations
- Significant information regarding transactions that are often commonplace among related entities
- Part V, Line 2 limited to entities that would be described in 512(b)(13)

Summary

- Significant new information being collected
- Likely to be more burdensome, not less, when it comes to paperwork, recordkeeping, particularly:
 - Related-party transactions
 - Fundraising activities
 - Foreign activities
 - Grants

Return of Organization Exempt From Income Tax

2008

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury Internal Revenue Service(77)

The organization may have to use a copy of this return to satisfy state reporting requirements.

Header section A-M containing organization name, address, EIN, and tax-exempt status.

Part I Summary table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances.

Part II Signature Block containing declaration, signature lines, and preparer information.

May the IRS discuss this return with the preparer shown above? (See instructions) Yes No

Part III Statement of Program Service Accomplishments (See the instructions.)

1 Briefly describe the organization's mission:
.....
.....
.....

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 (4) organizations and 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:) (Expenses \$ including grants of \$) (Revenue \$)

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4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

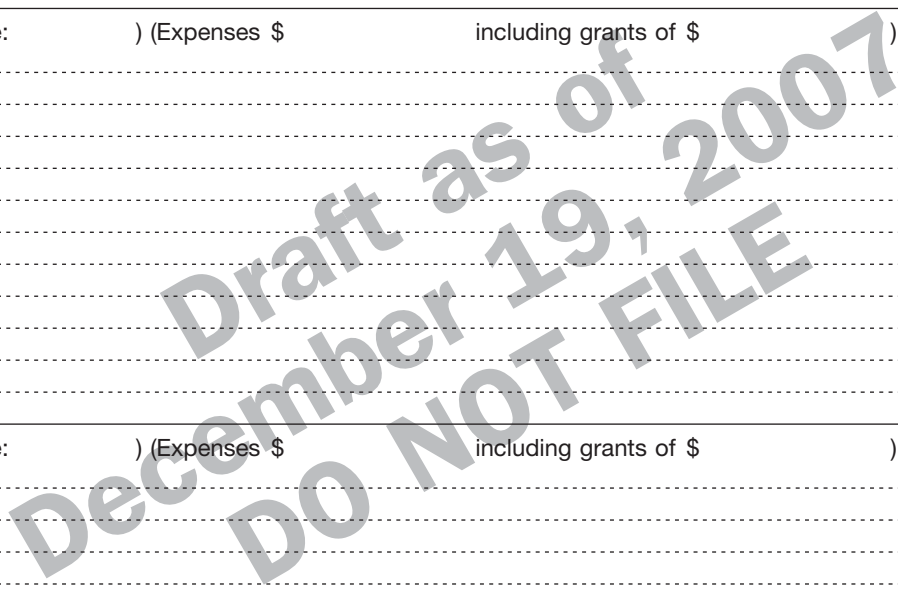
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4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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4d Other program services. (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses \$ *Must equal Part IX, Line 25, column (B).*



Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		
2	Is the organization required to complete Schedule B, Schedule of Contributors?		
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		
4	<i>501(c)(3) organizations.</i> Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		
5	<i>501(c)(4), 501(c)(5), and 501(c)(6) organizations.</i> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		
9	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services, report an amount in Part X, line 21, or serve as a custodian for amounts not listed in Part X? <i>If "Yes," complete Schedule D, Part IV</i>		
10	Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>		
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>		
13	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		
14a	Did the organization maintain an office, employees, or agents outside of the U.S.?		
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i>		
15	Did the organization report on Part IX, line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		
16	Did the organization report on Form 990, Part IX, line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		
17	Did the organization report more than \$15,000 on Part IX, line 11e? <i>If "Yes," complete Schedule G, Part I</i>		
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		
19	Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		
21	Did the organization report more than \$5,000 on Part IX, line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		
22	Did the organization report more than \$5,000 on Part IX, line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		
23	Did the organization answer "Yes" to questions 3, 4, or 5 of Form 990, Part VII, Section A? <i>If "Yes," complete Schedule J</i>		
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? <i>If "Yes," answer 24b–24d and complete Schedule K. If "No," go to question 25.</i>		
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	<i>501(c)(3) and 501(c)(4) organizations.</i> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		

Part IV Checklist of Required Schedules (Continued)

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		
b	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets or undergo a substantial contraction? <i>If "Yes," complete Schedule N, Part II</i>		
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	<i>501(c)(3) organizations.</i> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37	Did the organization conduct more than 5 percent of its exempt activities through an entity that is not a related organization and that is taxed as a partnership? <i>If "Yes," complete Schedule R, Part VI</i>		

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		
5a	If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
5b	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		
5c	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		
5d	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ?		
6a	Did the organization solicit any contributions that were not tax deductible?		
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<i>Organizations that may receive deductible contributions under section 170(c).</i>		
7a	Did the organization provide goods or services in exchange for any contribution of \$75 or more?		
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it filed Form 8282?		
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	<i>501(c)(3) and other sponsoring organizations maintaining donor advised funds and 509(a)(3) supporting organizations.</i> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	<i>501(c)(3) and other sponsoring organizations maintaining donor advised funds.</i>		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	<i>501(c)(7) organizations.</i> Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	<i>501(c)(12) organizations.</i> Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	<i>4947(a)(1) non-exempt charitable trusts.</i> Is the organization filing Form 990 in lieu of Form 1041?		
12b	Enter the amount of tax-exempt interest received or accrued during the year		

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

		Yes	No
For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, process, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body	1a	
b	Enter the number of voting members that are independent	1b	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5	
6	Does the organization have members or stockholders?	6	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	the governing body?	8a	
b	each committee with authority to act on behalf of the governing body?	8b	
9a	Does the organization have local chapters, branches, or affiliates?	9a	
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?	9b	
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	
11	Is there any officer, director or 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	11	

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "Yes":	12a	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	
13	Does the organization have a written whistleblower policy?	13	
14	Does the organization have a written document retention and destruction policy?	14	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a	The organization's CEO, Executive Director, or top management official?	15a	
b	Other officers or key employees of the organization? Describe the process in Schedule O.	15b	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	
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?	16b	

Section C. Disclosure

- 17** List the States with which a copy of this Form 990 is required to be filed.
- 18** IRC Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 own website another's website upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:

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. Use Schedule J-2 if additional space is needed.

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

* 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, or 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 the organization did not compensate any officer, director, trustee or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			

Part VII Continued

Table with multiple columns and rows, including a large diagonal watermark that reads 'Draft as of December 19, 2007 DO NOT FILE'.

1b Total ▶

2 Total number of individuals (including those in 1) 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 in Section A? If "Yes," complete Schedule J for such individual		
4 For any individual listed in Section A, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual.		
5 Did any person listed in Section A receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person		

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 those in 1) who received more than \$100,000 in compensation from the organization ▶

Part VIII Statement of Revenue		(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns 1a _____				
	b Membership dues 1b _____				
	c Fundraising events 1c _____				
	d Related organizations 1d _____				
	e Government grants (contributions) 1e _____				
	f All other contributions, gifts, grants, and similar amounts not included above . 1f _____				
	g Noncash \$ _____				
	h Total (lines 1a-1f). ▶				
Program Service Revenue	Business Code				
	2a				
	b				
	c				
	d				
	e				
	f				
g Total ▶ \$					
Other Revenue	3 Investment income (including dividends, interest and other similar amounts) ▶				
	4 Income from investment of tax-exempt bond proceeds ▶				
	5 Royalties ▶				
		(i) Real (ii) Personal			
	6a Gross Rents				
	b Less: rental expenses				
	c Rental income or (loss)				
	d Net rental income or (loss) ▶				
		(i) Securities (ii) Other			
	7a Gross amount from sales of assets other than inventory				
	b Less: cost or other basis and sales expenses				
	c Gain or (loss)				
	d Net gain or (loss) ▶				
	8a Gross income from fundraising events (not including \$_____ of contributions reported on line 1c). Attach Schedule G if total exceeds \$15,000 a				
	b Less: direct expenses. b				
c Net income or (loss) from fundraising events ▶					
9a Gross income from gaming activities. Complete Schedule G if total exceeds \$15,000 a					
b Less: direct expenses. b					
c Net income or (loss) from gaming activities ▶					
10a Gross sales of inventory, less returns and allowances a					
b Less: cost of goods sold b					
c Net income or (loss) from sales of inventory ▶					
Miscellaneous Revenue		Business Code			
11a					
b					
c					
d All other revenue					
e Total ▶ \$					
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ▶					

Part IX Statement of Functional Expenses

501(c)(3) and (4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(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 <i>Part IV, line 21</i>				
2 Grants and other assistance to individuals in the U.S. See <i>Part IV, line 22</i>				
3 Grants and other assistance to governments, organizations and individuals outside the U.S. See <i>Part IV, lines 15 and 16</i>				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising. See <i>Part IV, line 17</i>				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
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 (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a				
b				
c				
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f				
26 Joint Costs. Check <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				

Part X Balance Sheet

		(A) Beginning of year	(B) End of year
Assets	1 Cash—non-interest-bearing		1
	2 Savings and temporary cash investments		2
	3 Pledges and grants receivable, net		3
	4 Accounts receivable, net		4
	5 Receivables from current and former officers, directors, trustees, key employees or other related parties. <i>Complete Part II of Schedule L</i>		5
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). <i>Complete Part II of Schedule L</i>		6
	7 Notes and loans receivable, net		7
	8 Inventories for sale or use		8
	9 Prepaid expenses and deferred charges		9
	10a Land, buildings, and equipment: cost basis 10a		
	b Less: accumulated depreciation. <i>Complete Part VI of Schedule D</i> 10b		10c
	11 Investments—publicly traded securities		11
	12 Investments—other securities. <i>Complete Part VII of Schedule D</i>		12
	13 Investments—program-related. <i>Complete Part VIII of Schedule D</i>		13
	14 Intangible assets		14
	15 Other assets. <i>Complete Part IX of Schedule D</i>		15
16 Total assets. <i>Add Columns A and B, lines 1 through 15 (must equal line 34).</i>		16	
Liabilities	17 Accounts payable and accrued expenses		17
	18 Grants payable		18
	19 Deferred revenue		19
	20 Tax-exempt bond liabilities		20
	21 Escrow account liability. <i>Complete Part IV of Schedule D</i>		21
	22 Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. <i>Complete Part II of Schedule L</i>		22
	23 Secured mortgages and notes payable to unrelated third parties		23
	24 Unsecured notes and loans payable		24
	25 Other liabilities. <i>Complete Part X of Schedule D</i>		25
	26 Total liabilities. <i>Add lines 17 through 25</i>		26
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
	27 Unrestricted net assets		27
	28 Temporarily restricted net assets		28
	29 Permanently restricted net assets		29
	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		33	
34 Total liabilities and net assets/fund balances		34	

Part XI Financial Statements and Reporting

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> cash <input type="checkbox"/> accrual <input type="checkbox"/> other		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	
b Were the organization's financial statements audited by an independent accountant?	2b	
c If "Yes" to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	
b If "Yes," did the organization undergo the required audit or audits?	3b	

Public Charity Status and Public Support

2008

Open to Public Inspection

To be completed by all section 501(c)(3) organizations.

See Instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is: (Please check only **one** applicable box.)

- 1 A church, convention of churches, or association of churches. **Section 170(b)(1)(A)(i).**
- 2 A school. **Section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization. **Section 170(b)(1)(A)(iii).** (Attach Schedule H.)
- 4 A medical research organization operated in conjunction with a hospital. **Section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit. **Section 170(b)(1)(A)(iv).** (Complete the *Support Schedule* in Part II.)
- 6 A federal, state, or local government or governmental unit. **Section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public. **Section 170(b)(1)(A)(vi).** (Complete the *Support Schedule* in Part II.)
- 8 A community trust. **Section 170(b)(1)(A)(vi).** (Complete the *Support Schedule* in Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. **Section 509(a)(2).** (Complete the *Support Schedule* in Part III.)
- 10 An organization organized and operated exclusively to test for public safety. **Section 509(a)(4).** (See instructions.)
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). **Section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III—Functionally Integrated
 - d Type III—Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) a family member of a person described in (i) above?
- (iii) a 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the organizations the organization supports.

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section.)	(iv) Is the organization in (i) listed in your governing document?		(v) Did you notify the organization in (i) of your support?		(vi) Is the organization in (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total						
5 Amounts included on line 1 from each person (other than a governmental unit or publicly supported organization) whose total payments for the years in columns (a) through (e) exceeded 2% of the amount shown on line 11 column (f)						
6 Public Support (line 4 minus line 5)						

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						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. (Attach a schedule per Instructions.) Do not include gain or loss from the sale of capital assets.						
11 Total Support (Add lines 7 through 11)						
12 Gross receipts from related activities, etc. (See instructions.)					12	
13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Computation of Public Support Percentage

14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	14	%
15 Public Support Percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33 1/3 % 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 type="checkbox"/>		
b 33 1/3 % 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 . Describe in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% Facts and Circumstances Test - 2007 If the organization did not check a box on line 13, 16a, 16b or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here . Describe in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in IRC 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
7b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of line 13 for the year or \$5,000						
7c Total of lines 7a and 7b						
8 Public Support (line 6 minus line 7c)						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after 6/30/75						
10c Total of lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. (Attach a schedule per instructions.) Do not include gain or loss from the sale of capital assets						
13 Total Support (Add lines 9, 10c, 11 and 12)						

14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here**

Computation of Public Support Percentage

15 Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	%
16 Public Support Percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Computation of Investment Income Percentage

17 Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17	%
18 Investment Income Percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3 % Tests - 2008 If the organization did not check the box on line 14, and line 15 is more than 33 1/3 % and line 17 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization .

b 33 1/3 % Tests - 2007 If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 % and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization . . .

20 Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

Part IV Supplemental Information

Complete this part to provide the information required by Part II, line 17a or 17b

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December 19, 2007
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Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

2008

Name of the organization

Employer identification number

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)() (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule—see instructions.)

General Rule—

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules—

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization	Employer identification number :
-----------------------------	--

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

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December 19, 2007
DO NOT FILE

Name of organization	Employer identification number : :
-----------------------------	---

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

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Name of organization	Employer identification number : :
-----------------------------	---

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Draft as of December 19, 2007
DO NOT FILE

Name of organization	Employer identification number :
-----------------------------	--

Part II Noncash Property (See Specific Instructions.)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____	\$ _____	____ / ____ / ____
_____	_____ _____ _____	\$ _____	____ / ____ / ____
_____	_____ _____ _____	\$ _____	____ / ____ / ____
_____	_____ _____ _____	\$ _____	____ / ____ / ____
_____	_____ _____ _____	\$ _____	____ / ____ / ____
_____	_____ _____ _____	\$ _____	____ / ____ / ____
_____	_____ _____ _____	\$ _____	____ / ____ / ____

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December 19, 2007
DO NOT FILE

Name of organization	Employer identification number :
-----------------------------	--

Part II Noncash Property (See Specific Instructions.)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____	\$ _____	____ / ____ / ____
_____	_____ _____ _____	\$ _____	____ / ____ / ____
_____	_____ _____ _____	\$ _____	____ / ____ / ____
_____	_____ _____ _____	\$ _____	____ / ____ / ____
_____	_____ _____ _____	\$ _____	____ / ____ / ____
_____	_____ _____ _____	\$ _____	____ / ____ / ____
_____	_____ _____ _____	\$ _____	____ / ____ / ____

Draft as of
December 19, 2007
DO NOT FILE

Name of organization	Employer identification number :
----------------------	-------------------------------------

Part III *Exclusively* religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. (Complete columns (a) through (e) and the following line entry.)
 For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once—see instructions.) ▶ \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	

Draft as of December 19, 2007 DO NOT FILE

Name of organization	Employer identification number :
----------------------	-------------------------------------

Part III *Exclusively* religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. (Complete columns (a) through (e) and the following line entry.)
 For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once—see instructions.) ▶ \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	

Draft as of December 19, 2007
DO NOT FILE

General Instructions

Purpose of Form

Schedule B (Form 990, 990-EZ, or 990-PF) is used to provide information on contributions the organization reported on—

- **Form 990-PF**, Return of Private Foundation, line 1,
- **Form 990**, Return of Organization Exempt From Income Tax, Part VIII, line 1, or
- **Form 990-EZ**, Short Form Return of Organization Exempt From Income Tax, line 1.

Who Must File Schedule B

All organizations must attach a completed Schedule B to their Form 990, 990-EZ, or 990-PF, unless they certify that they do not meet the filing requirements of this schedule by answering “No” on Part IV, line 2 of Form 990, checking the proper box in the heading of Form 990-EZ, or on line 2 of Form 990-PF. See the instructions for Schedule B found in the separate instructions for those forms.

Public Inspection

Schedule B is:

- Open to public inspection for an organization that files Form 990-PF,
- Open to public inspection for a section 527 political organization that files Form 990 or Form 990-EZ, or
- For the other organizations that file Form 990 or Form 990-EZ, the names and addresses of contributors are not open to public inspection. All other information, including the amount of contributions, the description of noncash contributions, and any other information provided will be open to public inspection, unless it clearly identifies the contributor.

If an organization files a copy of Form 990, or Form 990-EZ, and attachments, with any state, it should not include its Schedule B in the attachments for the state, unless a schedule of contributors is specifically required by the state. States that do not require the information might inadvertently make the schedule available for public inspection along with the rest of the Form 990 or Form 990-EZ.

See the Instructions for Form 990 and Form 990-EZ, as well as the Instructions for Form 990-PF, for phone help information and the public inspection rules for those forms and their attachments.

Contributors To Be Listed on Part I

A “contributor” (person) includes individuals, fiduciaries, partnerships, corporations, associations, trusts, and exempt organizations.

General Rule

Unless the organization is covered by one of the *Special Rules* below, it must list on Part I every contributor who, during the year, gave the organization directly or indirectly, money, securities, or any other type of property aggregating \$5,000 or more for the year. Complete Part II for a noncash contribution. To determine the \$5,000 or more amount, total all of the contributor’s gifts only if they are \$1,000 or more for the year.

Special Rules

Section 501(c)(3) organizations that file Form 990 or Form 990-EZ. For an organization described in section 501(c)(3) that meets the 33⅓% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) (whether or not the organization is otherwise described in section 170(b)(1)(A))—

List in Part I only those contributors whose contribution of \$5,000 or more is greater than 2% of the amount reported on line 1e of Form 990 (or line 1 of Form 990-EZ) (Regulations section 1.6033-2(a)(2)(iii)(a)).

Example. A section 501(c)(3) organization, of the type described above, reported \$700,000 in total contributions, gifts, grants, and similar amounts received on line 1e of its Form 990. The organization is only required to list in Parts I and II of its Schedule B each person who contributed more than the greater of \$5,000 or 2% of \$700,000, that is, \$14,000. Thus, a contributor who gave a total of \$11,000 would not be reported in Parts I and II for this section 501(c)(3) organization. Even though the \$11,000 contribution to the organization was greater than \$5,000, it did not exceed \$14,000.

Section 501(c)(7), (8), or (10) organizations. For contributions to these social and recreational clubs, fraternal beneficiary and domestic fraternal societies, orders, or associations that were not for an exclusively religious, charitable, etc., purpose, list in Part I, each contributor who, during the year, contributed \$5,000 or more as described above under the *General Rule*.

For contributions or bequests to a section 501(c)(7), (8), or (10) organization received for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (sections 170(c)(4), 2055(a)(3), or 2522(a)(3))—

List in Part I each contributor whose aggregate contributions for an exclusively religious, charitable, etc., purpose were more than \$1,000 during the year. To determine the more-than-\$1,000 amount, total all of a contributor’s gifts for the year (regardless of amount). For a noncash contribution, complete Part II.

All section 501(c)(7), (8), or (10) organizations that listed an exclusively religious, charitable, etc., contribution on Part I or II must also complete Part III to—

1. Provide further information on such contributions of more than \$1,000 during the year, and
2. Show the total amount received from such contributions that were for \$1,000 or less during the year.

However, if a section 501(c)(7), (8), or (10) organization did not receive a contribution of more than \$1,000 during the year for exclusively religious, charitable, etc., purposes, and consequently was not required to complete Parts I through III, it need only check the correct *Special Rules* box applicable to that organization on the front of Schedule B and enter, in the space provided, the total contributions it did receive during the year for an exclusively religious, charitable, etc., purpose.

Specific Instructions

Note: You may duplicate Parts I through III if more copies of these Parts are needed. Number each page of each Part.

Part I. In column (a), identify the first contributor listed as No. 1 and the second contributor as No. 2, etc. Number consecutively. Show the contributor's name, address, aggregate contributions for the year, and the type of contribution.

If a contribution came directly from a "contributor," check the "Person" box. Check the "Payroll" box for indirect contributions; that is, employees' contributions forwarded by an employer. (If an employer withholds contributions from employees' pay and periodically gives them to the organization, report only the employer's name and address and the total amount given unless you know that a particular employee gave enough to be listed separately.)

For section 527 organizations that file a Form 8871, Political Organization Notice of Section 527 Status, the names and addresses of contributors that are not reported on Form 8872, Political Organization Report of Contributions and Expenditures, do not need to be reported in Part I of Schedule B if the organization paid the amount specified by I.R.C. section 527(j)(1). In this case, enter "Pd. 527(j)(1)" in column (b), instead of a name, address, and zip code; but you must enter the amount of contributions in column (c).

Part II. In column (a), show the number that corresponds to the contributor's number in Part I. Describe the noncash contribution. Note the public inspection rules discussed above.

Report on property with readily determinable market value (for example, market quotations for securities) by listing its fair market value. For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices (or the

average between the *bona fide* bid and asked prices) on the contribution date. See Regulations section 20.2031-2 to determine the value of contributed stocks and bonds. When fair market value cannot be readily determined, use an appraised or estimated value. To determine the amount of a noncash contribution that is subject to an outstanding debt, subtract the debt from the property's fair market value.

If the organization received a partially completed Form 8283, Noncash Charitable Contributions, from a donor, complete it and return it so the donor can get a charitable contribution deduction. Keep a copy for your records.

Original (first) and successor donee (recipient) organizations must file Form 8282, Donee Information Return, if they sell, exchange, consume, or otherwise dispose of (with or without consideration) charitable deduction property (property other than money or certain publicly traded securities) within 3 years after the date the original donee received the property.

Part III. Section 501(c)(7), (8), or (10) organizations that received contributions or bequests for use exclusively for religious, charitable, etc., purposes must complete Parts I through III for those persons whose gifts totaled more than \$1,000 during the year. Show also, in the heading of Part III, total gifts to these organizations that were \$1,000 or less for the year and were for an exclusively religious, charitable, etc., purpose. Complete this information only on the first Part III page.

If an amount is set aside for an exclusively religious, charitable, etc., purpose, show in column (d) how the amount is held (for example, whether it is commingled with amounts held for other purposes). If the organization transferred the gift to another organization, show the name and address of the transferee organization in column (e) and explain the relationship between the two organizations.



Political Campaign and Lobbying Activities

2008

For Organizations Exempt From Income Tax Under section 501(c) and section 527

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

To be completed by organizations described below.

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities)

- Section 501(c)(3) organizations: complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities)

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax)

- Section 501(c)(4), (5), or (6) organizations: complete Part III.

Name of organization

Employer identification number

Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations. (See Schedule C Instructions for details.)

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures \$ _____
- 3 Volunteer hours _____

Part I-B To be completed by all organizations exempt under section 501(c)(3). (See Schedule C Instructions for details.)

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3). (See Schedule C Instructions for details.)

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$ _____
- 2 Enter the amount of the filing organization's own internal funds contributed to other organizations for section 527 exempt function activities \$ _____
- 3 Total of direct and indirect exempt function expenditures. Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? Yes No

5 State the names, addresses and Employer Identification Number (EIN) of all section 527 political organizations to which payments were made. Enter the amount paid and indicate if the amount was paid from the filing organization's own internal funds or were political contributions received and promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's own internal funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-

Part II-A To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)). (See Schedule C Instructions for details.)

- A** Check if the filing organization belongs to an affiliated group.
B Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures— (The term "expenditures" means amounts paid or incurred.)	(a) Filing Organization's Totals	(b) Affiliated Group Totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines a and b).		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines c and d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns—		
If the amount on line e is—	The lobbying nontaxable amount is—	
Not over \$500,000	20% of the amount on line e	
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000	\$1,000,000	
g Grassroots nontaxable amount (enter 25% of line f)		
h Subtract line g from line a. Enter -0- if line g is more than line a		
i Subtract line f from line c. Enter -0- if line f is more than line c		
j If there is an amount other than zero on either line h or line i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No

4-Year Averaging Period Under Section 501(h)
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines a through f on page xx of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line d, column (e))					
f Grassroots lobbying expenditures					

Part II-B To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)). (See Schedule C Instructions for details.)

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers			
b Paid staff or management (include compensation in expenses reported on lines c through i)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Other activities. If "Yes," describe in Part IV			
j Total lines c through i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). (See Schedule C Instructions for details.)

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?		

Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." (See Schedule C Instructions for details.)

1 Dues, assessments and similar amounts from members	
2 Section 162(e) non-deductible lobbying and political expenditures <i>(do not include amounts of political expenses for which the section 527(f) tax was paid)</i> .	
a Current year	
b Carryover from last year	
c Total	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues.	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	
5 Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i. Also, complete this part for any additional information.

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Part IV Supplemental Information (Continued)

Draft as of
December 19, 2007
DO NOT FILE

Department of the Treasury Internal Revenue Service

To be completed by organizations that answered "Yes," to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.

Name of the organization

Employer identification number

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts (Complete if the organization answered "Yes" to Form 990, Part IV, line 6)

Table with 2 columns: (a) Donor Advised Funds, (b) Funds and Other Accounts. Rows include: 1 Total number at end of year, 2 Contributions to (during year), 3 Grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes No, 6 Did the organization inform all grantees... Yes No.

Part II Conservation Easements (Complete if the organization answered "Yes," to Form 990, Part IV, line 7)

Form for Conservation Easements. Includes checkboxes for: Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of an historically important land area, Preservation of certified historic structure. Also includes questions 3-9 regarding monitoring, expenses, and reporting.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (Complete if the organization answered "Yes," to Form 990, Part IV, line 8)

Form for Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions 1a, 1b, 2, and 3 regarding reporting requirements and amounts for revenues and assets.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (Continued)

- 3** Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other _____
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . Yes No

Part IV Trust, Escrow and Custodial Arrangements (Complete if organization answered "Yes," to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.)

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . Yes No
- b** If "Yes," explain why in Part XIV and complete the following table:
- | | \$ Amount |
|--|-----------|
| c Beginning balance | _____ |
| d Additions during the year | _____ |
| e Distributions during the year | _____ |
| f Ending balance | _____ |
- 2a** Did the organization include an amount on Form 990, Part X, line 21? . . . Yes No
- b** If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds (Complete if organization answered "Yes," to Form 990, Part IV, line 10)

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance	_____	_____	_____	_____	_____
b Contributions	_____	_____	_____	_____	_____
c Investment earnings or losses	_____	_____	_____	_____	_____
d Grants or scholarships	_____	_____	_____	_____	_____
e Other expenditures for facilities and programs	_____	_____	_____	_____	_____
f Administrative expenses	_____	_____	_____	_____	_____
g End of year balance	_____	_____	_____	_____	_____

- 2** Provide the estimated percentage of the year end balances held as:
- a** Board designated or quasi-endowment: _____ %
 - b** Permanent endowment: _____ %
 - c** Term endowment: _____ %
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------------------------|--------------------------|
| (i) unrelated organizations | <input type="checkbox"/> | <input type="checkbox"/> |
| (ii) related organizations | <input type="checkbox"/> | <input type="checkbox"/> |
- b** If "Yes," to 3a (ii), are the related organizations listed as required on Schedule R? . . . Yes No
- 4** Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments—Land, Buildings and Equipment (See Form 990, Part X, line 10)

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land	_____	_____	_____	_____
b Buildings	_____	_____	_____	_____
c Leasehold improvements	_____	_____	_____	_____
d Equipment	_____	_____	_____	_____
e Other	_____	_____	_____	_____
Column (e) TOTAL (should equal Form 990, Part X, line 10)	▶ _____			

Part VII Investments—Other Securities (See Form 990, Part X, line 12)

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
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Column (b) Total (should equal Form 990, Part X, line 12) ▶		

Part VIII Investments—Program Related (See Form 990, Part X, line 13)

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
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Column (b) Total (should equal Form 990, Part X, line 13) ▶		

Part IX Other Assets (See Form 990, Part X, line 15)

(a) Description	(b) Book value
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Column (b) TOTAL (should equal Form 990, Part X, line 15) ▶	

Part X Other Liabilities (See Form 990, Part X, line 25)

(a) Description of Liability	(b) Amount
Federal Income Taxes	
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Column (b) Total (should equal Form 990, Part X, line 25) ▶	

In Part XIV, provide the text of the footnote to the organization’s financial statements that reports the organization’s liability for uncertain tax positions under FIN 48.

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, line 12, column (A))	
2	Total expenses (Form 990, Part IX, line 25, column (A))	
3	Excess or (deficit) for the year (Form 990, Part VIII) (line 1 minus line 2)	
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net) (add lines 4-8)	
10	Excess or (deficit) for the year per financial statements (line 3 plus or minus line 9)	

Part XII Reconciliation of Revenue Per Audited Financial Statements with Revenue per Return

1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV):	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV):	4b	
c	Add lines 4a and 4b		4c
5	Total Revenue (Part I, line 12). Add lines 3 and 4c		5

Part XIII Reconciliation of Expenses Per Audited Financial Statements with Expenses per Return

1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV):	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV):	4b	
c	Add lines 4a and 4b		4c
5	Total Expenses (Form 990, Part I, line 18). Add lines 3 and 4c		5

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, line 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

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Part XIV Supplemental Information *(Continued)*

Draft as of
December 19, 2007
DO NOT FILE

**SCHEDULE E
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Schools

**To be completed by organizations that answer "Yes" to
Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

Employer identification number

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "yes," please describe. If "No," please explain		
4 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
6a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 6a or b, please explain using an attached statement.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

Statement of Activities Outside the United States

2008

Department of the Treasury
Internal Revenue Service

**To be completed by organizations that answered "Yes"
to Form 990, Part IV, line 14b, 15 or 16.**

**Open to Public
Inspection**

Name of the organization

Employer identification number

Part I General Information on Activities Outside the United States. Complete this section if you answered "Yes" to Form 990, Part IV, line 14b, and had aggregate revenues or expenses from such activities that exceeded \$10,000.

1 For grantmakers. 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? Yes No

2 For grantmakers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States.

3 Activities per Region. (Use Schedule F-1 if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures in region
Totals					

Draft as of
December 19, 2007
DO NOT FILE

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete this table if the organization reported more than \$5,000 on Form 990, Part IX, line 3, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000
 Use Schedule F-1 if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)

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2 Enter total number of organizations that are recognized as charities by the foreign country or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **▶** _____

3 Enter total number of other organizations or entities **▶** _____

Part III Grants and Other Assistance to Individuals Outside the United States. Enter information in this table for each type of grant or assistance reported on Form 990, Part IX, line 3, if the aggregate amount of all grants and assistance, made to individuals located outside the U.S. exceeded \$5,000. Use Schedule F-1 if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)

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Part IV **Supplemental Information**

Complete this part to provide the information required in Part I, line 2, and any other additional information.

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**SCHEDULE F-1
(Form 990)**

Continuation Sheet for Schedule F (Form 990)

OMB No. 1545-0047

2008

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▶ Attach to Schedule to list additional information for
Part I, line 3, Part II, line 1, or Part III.

Name of the organization

Employer identification number

Part I Continuation of Activities per Region. (Schedule F, Part I, line 3)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures in region
Totals ▶					

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Part II Continuation of Grants and Other Assistance or Entities Outside the United States. (Schedule F, Part II)

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)

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Part III Continuation of Grants and Other Assistance to Individuals Outside the United States. (Schedule F, Part III.)

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)

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**SCHEDULE G
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

**Supplemental Information Regarding
Fundraising or Gaming Activities**

▶ Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

OMB No. 1545-0047

2008

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Name of the organization

Employer identification number

Part I Fundraising Activities (Complete this part if the organization reported more than \$15,000 on Form 990, Part IX, line 11e.)

1 Indicate whether the organization raised funds through any of the following activities. (Check all that apply)

- mail solicitations
- email solicitations
- phone solicitations
- in-person solicitations
- solicitation of non-government grants
- solicitation of government grants
- special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

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Part II Events. (Complete this part if the organization reported more than \$15,000 on Form 990, Part VIII, line 8a or 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 (sum of (a)-(c))
		(event name)	(event name)	(total number)	
Revenue	1 Gross receipts				
	2 Less: (Charitable contributions)				
	3 Gross revenue (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/Facility costs				
	7 Other direct expenses				
	8 Direct expense summary (Sum lines 4-7, column (d)) ▶				
	9 Net Income Summary. (Enter the difference between lines 3(d) and 8(d)) ▶				

Part III Gaming. (Complete this part if the organization reported more than \$15,000 on Form 990, Part VIII, line 9a or on Form 990-EZ, line 6a.)

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (sum of (a)-(c))
		1 Gross Revenue			
Direct Expenses	2 Cash Prizes				
	3 Non-Cash Prizes				
	4 Rent/Facility Costs				
	5 Other Direct Expenses				
	6 Volunteer Labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary (Sum lines 2-5, column (d)) ▶					
8 Net gaming income summary (Enter the difference between lines 1(d) and 7(d)) ▶					

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities: _____		
a Is the organization licensed to operate gaming activities in each of these states?	9a	
b If "No," Explain:		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b If "Yes," Explain:		
11 Does the organization operate gaming activities with nonmembers?	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

- 13** Indicate the percentage of gaming activity operated in:
- a** The organization's facility **13a** %
 - b** An outside facility **13b** %

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records:

Name:

Address:

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? **15a**

- b** If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____ .
- c** If "Yes," enter name and address:

Name:

Address:

16 Gaming Manager Information

Name:

Gaming Manager Compensation \$ _____

Description of Services Provided:

- Director/Officer Employee Independent Contractor

17 Mandatory Distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? **17a**
- b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year: \$ _____

	Yes	No
13a		
13b		
14		
15a		
17a		

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**SCHEDULE H
(Form 990)**

Hospitals

OMB No. 1545-0047

2008

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Department of the Treasury
Internal Revenue Service

► To be completed by organizations that answer "Yes" to
Form 990, Part IV, line 20.

Name of the organization

Employer identification number

Part I Charity Care and Certain Other Community Benefits at Cost (Optional for 2008)

	Yes	No
1a Does the organization have a charity care policy? If "No," skip to question 6a		
b If "Yes," is it a written policy?		
2 If the organization has multiple hospitals, indicate which of the following best describes application of the charity care policy to the various hospitals. <input type="checkbox"/> applied uniformly to all hospitals <input type="checkbox"/> applied uniformly to most hospitals <input type="checkbox"/> generally tailored to individual hospitals		
3 Answer the following based on the charity care eligibility criteria that applies to the largest number of the organization's patients.		
a Does the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing <i>free</i> care to low income individuals? If "Yes," indicate which of the following is the family income limit for eligibility for free care: <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____ %		
b Does the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing <i>discounted</i> care to low income individuals? If "Yes," indicate which of the following is the family income limit for eligibility for discounted care: <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____ %		
c If the organization does not use FPG to determine eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care. Include in the description whether the organization uses an asset test or other threshold, regardless of income, to determine eligibility for free or discounted care.		
4 Does the organization's policy provide free or discounted care to the "medically indigent"?		
5a Does the organization budget amounts for free or discounted care provided under its charity care policy?		
b If "Yes," did the organization's charity care expenses exceed the budgeted amount?		
c If "Yes" to 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?		
6a Does the organization prepare an annual community benefit report?		
b If "Yes," does the organization make it available to the public?		

Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H.

7 Charity Care and Certain Other Community Benefits at Cost

Charity Care and Means-Tested Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Charity care at cost (from worksheets 1 and 2)						
b Unreimbursed Medicaid (from worksheet 3, column a)						
c Unreimbursed costs - other means-tested government programs (from worksheet 3, column b)						
d Total Charity Care and Means-Tested Programs						
Other Benefits						
e Community health improvement services and community benefit operations (from worksheet 4)						
f Health professions education (from worksheet 5)						
g Subsidized health services (from worksheet 6)						
h Research (from worksheet 7)						
i Cash and in-kind contributions to community groups (from worksheet 8)						
j Total Other Benefits						
k Total (line 7d and 7j)						

Part II Community Building Activities (Complete this table if the organization conducted any community building activities) (Optional for 2008)

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1	Physical improvements and housing					
2	Economic development					
3	Community support					
4	Environmental improvements					
5	Leadership development and training for community members					
6	Coalition building					
7	Community health improvement advocacy					
8	Workforce development					
9	Other					
10	Total					

Part III Bad Debt, Medicare, & Collection Practices (Optional for 2008)

Section A—Bad Debt Expense

		Yes	No
1	Does the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?		
2	Enter the amount of the organization's bad debt expense (at cost)		
3	Enter the estimated amount of the organization's bad debt expense (at cost) attributable to patients eligible under the organization's charity care policy.		
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense. In addition, describe the costing methodology used in determining the amounts reported on lines 2 and 3 or rationale for including other bad debt amounts in community benefit.		

Section B—Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5		
6	Enter Medicare allowable costs of care relating to payments on line 5	6		
7	Enter: line 5 less line 6—surplus or (shortfall)	7		
8	Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit, and the costing methodology or source used to determine the amount reported on line 6 and indicate which of the following methods was used: <input type="checkbox"/> cost accounting system <input type="checkbox"/> cost to charge ratio <input type="checkbox"/> Other			

Section C—Collection Practices

9a	Does the organization have a written debt collection policy?		
9b	If "Yes," does the organization's collection policy contain provisions on the collection practices to be followed for patients who are known to qualify for charity care or financial assistance?		

Part IV Management Companies and Joint Ventures (Optional for 2008)

	(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1					
2					
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4					
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10					
11					
12					
13					
14					

Part V Facility Information (Required for 2008)

Name and address	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (Describe)

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Part VI **Supplemental Information** *(Optional for 2008)*

Complete this part to provide the following information.

- 1 Provide the description required for Part I, line 3c, Part III, line 4, Part III, line 8, and Part III, line 9b.
- 2 Describe how the organization assesses the health care needs of the communities it serves—"Needs Assessment."
- 3 Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state or local government programs or under the organization's charity care policy. "Patient Education of Eligibility for Assistance."
- 4 Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves. "Community Information."
- 5 Describe how the organization's community building activities, as reported in Part II, promote the health of the communities the organization serves. "Community Building Activities."
- 6 Provide any other information important to describing how the organization's hospitals or other health care facilities further its exempt purpose by promoting the health of the community (e.g., open medical staff, community board, use of surplus funds, etc.).
- 7 If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 8 If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

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SCHEDULE I (Form 990)

Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.

OMB No. 1545-0047

2008

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Department of the Treasury Internal Revenue Service

To be completed by organizations that answered "Yes," on Form 990, Part IV, lines 21 or 22.

Name of the organization

Employer identification number

Part I General Information on Grants and Assistance

- 1 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?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete this table if the organization reported more than \$5,000 on Form 990, Part IX, line 1 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Schedule I-1 if additional space is needed

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC Code section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of non-cash assistance, (h) Purpose of grant or assistance.

- 2 Enter total number of 501(c)(3) and government organizations
3 Enter total number of other organizations

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Part III Grants and Other Assistance to Individuals in the United States. Enter information in this table for each type of grant or assistance reported on line 2, Form 990, Part IX, if the aggregate amount of all grants and assistance to individuals in the United States exceeds \$5,000. Use Schedule I-1 if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

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Continuation Sheet for Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

▶ Attach to Schedule I to list additional information for
Part II and Part III.

Name of the organization

Employer identification number

⋮

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I, Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
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2 Enter total number of 501(c)(3) and government organizations ▶ _____

3 Enter total number of other organizations ▶ _____

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

**For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees**

2008

**To be completed by organizations that answered "Yes" to
Form 990, Part IV, line 23.**

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Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

Part I Questions Regarding Compensation

	Yes	No								
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> first-class or charter travel</td> <td><input type="checkbox"/> housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> travel for companions</td> <td><input type="checkbox"/> payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> tax indemnification and gross-up payments</td> <td><input type="checkbox"/> health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> discretionary spending account</td> <td><input type="checkbox"/> personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> first-class or charter travel	<input type="checkbox"/> housing allowance or residence for personal use	<input type="checkbox"/> travel for companions	<input type="checkbox"/> payments for business use of personal residence	<input type="checkbox"/> tax indemnification and gross-up payments	<input type="checkbox"/> health or social club dues or initiation fees	<input type="checkbox"/> discretionary spending account	<input type="checkbox"/> personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> first-class or charter travel	<input type="checkbox"/> housing allowance or residence for personal use									
<input type="checkbox"/> travel for companions	<input type="checkbox"/> payments for business use of personal residence									
<input type="checkbox"/> tax indemnification and gross-up payments	<input type="checkbox"/> health or social club dues or initiation fees									
<input type="checkbox"/> discretionary spending account	<input type="checkbox"/> personal services (e.g., maid, chauffeur, chef)									
<p>b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? <i>If "No," complete Part III to explain</i></p>	1b									
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?</p>	2									
<p>3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.</p> <table border="0"> <tr> <td><input type="checkbox"/> compensation committee</td> <td><input type="checkbox"/> written employment contract</td> </tr> <tr> <td><input type="checkbox"/> independent compensation consultant</td> <td><input type="checkbox"/> compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input type="checkbox"/> approval by the board or compensation committee</td> </tr> </table>	<input type="checkbox"/> compensation committee	<input type="checkbox"/> written employment contract	<input type="checkbox"/> independent compensation consultant	<input type="checkbox"/> compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> approval by the board or compensation committee				
<input type="checkbox"/> compensation committee	<input type="checkbox"/> written employment contract									
<input type="checkbox"/> independent compensation consultant	<input type="checkbox"/> compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> approval by the board or compensation committee									
<p>4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a:</p> <p>a receive a severance payment or change of control payment?</p> <p>b participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c participate in, or receive payment from, an equity-based compensation arrangement?</p> <p><i>If "Yes" to any of 4a-c, list the persons and provide the applicable amounts for each item in Part III.</i></p> <p><i>501(c)(3) and 501(c)(4) organizations only must complete lines 5-8.</i></p>	4a									
	4b									
	4c									
<p>5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p>a the organization?</p> <p>b any related organization?</p> <p><i>If "Yes," describe in Part III.</i></p>	5a									
	5b									
<p>6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p>a the organization?</p> <p>b any related organization?</p> <p><i>If "Yes," describe in Part III.</i></p>	6a									
	6b									
<p>7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? <i>If "Yes," describe in Part III</i></p>	7									
<p>8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? <i>If "Yes," describe in Part III</i></p>	8									

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations described in the instructions on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note: The sum of columns (B)(i)–(iii) must equal the applicable column (D) or (E) amounts on Form 990, Part VII, line 1a.

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation (\$)	(D) Nontaxable benefits (\$)	(E) Total of columns (B)(i)–(D) (\$)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation (\$)	(ii) Bonus & incentive compensation (\$)	(iii) Other compensation (\$)				
(i)							
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Part III **Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8.

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SCHEDULE J-1
(Form 990)

Continuation Sheet for Schedule J

OMB No. 1545-0047

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Attach to Schedule J to list additional information
regarding compensation.

Name of the organization

Employer identification number
:

Part I Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (Schedule J, Part II)

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation (\$)	(D) Nontaxable benefits (\$)	(E) Total of columns (B)(i)-(D) (\$)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation (\$)	(ii) Bonus & incentive compensation (\$)	(iii) Other compensation (\$)				
(i) _____							
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Continuation Sheet for Form 990

2008

Department of the Treasury
Internal Revenue Service

Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

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Part I Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
(Form 990, Part VII, Section A, line 1a)

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			

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**SCHEDULE K
(Form 990)**

Supplemental Information on Tax Exempt Bonds

OMB No. 1545-0047

2008

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Internal Revenue Service

To be completed by organizations that answered "Yes" to Form 990, Part IV, line 24a.
Provide descriptions, explanations, and any additional information in Schedule O.

Name of the organization

Employer identification number

Part I Bond Issues (Required for 2008)

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer	
							Yes	No	Yes	No
A										
B										
C										
D										
E										

Part II Proceeds (Optional for 2008)

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Total Proceeds of Issue										
2 Gross Proceeds in Reserve Funds										
3 Proceeds in Refunding or Defeasance Escrows										
4 Other Unspent Proceeds										
5 Issuance Costs from Proceeds										
6 Working Capital Expenditures from Proceeds										
7 Capital Expenditures from Proceeds										
8 Year of Substantial Completion										
9 Were the bonds issued as part of a current refunding issue?										
10 Were the bonds issued as part of an advance refunding issue?										
11 Has the final allocation of proceeds been made?										
12 Does the organization maintain adequate books and records to support the final allocation of proceeds?										

Part III Private Business Use (Optional for 2008)

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?										
2 Are there any lease arrangements with respect to the financed property which may result in private business use?										

Part III Private Business Use *(Continued)*

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts with respect to the financed property which may result in private business use?										
3b Are there any research agreements with respect to the financed property which may result in private business use?										
3c Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?										
4 Enter the percentage of financed property used in a private business use by entities other than a 501(c)(3) organization or a state or local government										
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another 501(c)(3) organization, or a state or local government										
6 Total of lines 4 and 5										
7 Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?										

Part IV Arbitrage *(Optional for 2008)*

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Has a Form 8038-T been filed with respect to the bond issue?										
2 Is the bond issue a variable rate issue?										
3a Has the organization or the governmental issuer identified a hedge with respect to the bond issue on its books and records?										
b Name of provider										
c Term of hedge										
4a Were gross proceeds invested in a GIC?										
b Name of provider										
c Term of GIC										
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?										
5 Were any gross proceeds invested beyond an available temporary period?										
6 Did the bond issue qualify for an exception to rebate?										

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38b or 40b.

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Name of the organization

Employer identification number

Part I Excess Benefit Transactions (501(c)(3) and (c)(4) organizations only)

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a or b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

- 2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$ _____
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and from Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38b.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount \$	(d) Balance due \$	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Total ▶				\$						

Part III Grants or Assistance Benefiting Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 28a, b, or c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction \$	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

**SCHEDULE M
(Form 990)**

Non-Cash Contributions

OMB No. 1545-0047

2008

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Department of the Treasury
Internal Revenue Service

To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 29 or 30.

Name of the organization

Employer identification number

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (describe)				
26 Other (describe)				
27 Other (describe)				
28 Other (describe)				

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29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed *Part IV, Donee Acknowledgement* 29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?		
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?		
b If "Yes," describe in Part II.		
33 If the organization did not report revenues in Column (c) for a type of property for which Column (a) is checked, describe in Part II.		

Part II **Supplemental Information.** (Use this part to provide information required for Part I, lines 30b, 32b, and 33.)

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SCHEDULE N (Form 990)

Liquidation, Termination, Dissolution or Significant Disposition of Assets

OMB No. 1545-0047

2008

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Department of the Treasury Internal Revenue Service

To be completed by organizations that answer "Yes" to Form 990, Part IV, lines 31 or 32 or Form 990-EZ, line 36.

Attach certified copies of any articles of dissolution, resolutions or plans.

Name of the organization

Employer identification number

Part I Liquidation, Termination or Dissolution. Complete this part if the organization answered "Yes" to Form 990, Part IV, line 31. (Use Schedule N-1 if additional space is needed.)

Table with 7 columns: (a) Description of asset(s) distributed or transaction expenses paid, (b) Date of distribution, (c) Fair market value of asset(s) distributed or amount of transaction expenses, (d) Method of determining FMV for asset(s) distributed or transaction expenses, (e) EIN of recipient, (f) Name and address of recipient, (g) IRC Code section of recipient(s) (if tax-exempt) or type of entity.

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2 Did or will any officer, director, trustee, or key employee of the organization:

- a Become a director or trustee of a successor or transferee organization?
b Become an employee of, or independent contractor for, a successor or transferee organization?
c Become a direct or indirect owner of a successor or transferee organization?
d Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution?
e If the organization answered "Yes" to any of the questions in this line, provide the name of the person involved and explain in Part III.

Yes No table with rows 2a, 2b, 2c, 2d.

Part I Liquidation, Termination or Dissolution (Continued)

Note: If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B) should equal -0-.

- 3** Did the organization distribute its assets in accordance with its governing instruments? *If "No," describe in Part III?*
- 4a** Did the organization request or receive a determination letter from EO Determinations that the organization's exempt status was terminated?
- b** (If "Yes," provide the date of the letter. _____)
- 5a** Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate?
- b** If "Yes," did the organization provide such notice?
- 6** Did the organization discharge or pay all liabilities in accordance with state laws?
- 7a** Did the organization have any tax-exempt bonds outstanding during the year?
- b** Did the organization discharge or defease tax-exempt bond liabilities in accordance with the Internal Revenue Code and state laws?
- c** If "Yes," describe how the organization defeased or otherwise settled these liabilities. If "No," explain in Part III.

	Yes	No
3		
4a		
5a		
5b		
6		
7a		
7b		

Part II Sale, Exchange, Disposition or Other Transfer of more than 25% of the Organization's Assets. Complete this part if the organization answered "Yes" to Form 990, Part IV, line 32. (Complete Schedule N-1 if additional space is needed.)

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC Code section of recipient(s) (if tax-exempt) or type of entity

- 2** Did or will any officer, director, trustee, or key employee of the organization:
 - a** Become a director or trustee of a successor or transferee organization?
 - b** Become an employee of, or independent contractor for, a successor or transferee organization?
 - c** Become a direct or indirect owner of a successor or transferee organization?
 - d** Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets?
 - e** If the organization answered "Yes" to any of the questions in this line, provide the name of the person involved and explain in Part III.

	Yes	No
2a		
2b		
2c		
2d		

**SCHEDULE N-1
(Form 990)**

Continuation Sheet for Schedule N (Form 990)

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Department of the Treasury
Internal Revenue Service

Attach to Schedule N to list additional
information for Part I, line 1, or Part II, line 1.

Name of the organization

Employer identification number

Part I Continuation of Liquidation, Termination, or Dissolution (Schedule N, Part I, line 1.)

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC Code section of recipient(s) (if tax-exempt) or type of entity

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Part II Continuation of Sale, Exchange, Disposition, or Other Transfer of More than 25% of Assets (Schedule N, Part II, line 1.)

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC Code section of recipient(s) (if tax-exempt) or type of entity

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Supplemental Information to Form 990

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Internal Revenue Service

**To be completed by organizations to provide additional information for responses to
specific questions for the Form 990 or to provide any additional information.**

Name of the organization

Employer identification number

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Name of the organization

Employer identification number

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**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2008

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To use be completed by organizations that answered "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.
Use Schedule R-1 if additional space is needed.

Name of the organization

Employer identification number

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary Activity	(C) Legal Domicile (State or Foreign Country)	(D) Total income (\$)	(E) End-of-year assets (\$)	(F) Direct Controlling Entity

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary Activity	(C) Legal Domicile (State or Foreign Country)	(D) Exempt Code section	(E) Public charity status (if 501(c)(3))	(F) Direct Controlling Entity

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Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal Domicile (State or Foreign Country)	(D) Direct Controlling Entity	(E) Predominant income (related, investment, unrelated)	(F) Share of total income (\$)	(G) Share of end-of-year assets (\$)	(H) Disproportionate allocations?		(I) Code V-UBI amount on Box 20 of K-1 (\$)	(J) General or Managing Partner?	
							Yes	No		Yes	No

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal Domicile (State or Foreign Country)	(D) Direct Controlling Entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income (\$)	(G) Share of end-of-year assets (\$)	(H) Percentage ownership

Part V Transactions with Related Organizations

Complete line 1 if any entity is listed in Parts II, III or IV.

1 During the tax year did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV:

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization
- c** Gift, grant, or capital contribution from other organization
- d** Loans or loan guarantees to or for other organization
- e** Loans or loan guarantees by other organization

- f** Sale of assets to other organization
- g** Purchase of assets from other organization
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization

- j** Lease of facilities, equipment, or other assets from other organization
- k** Performance of services or membership or fundraising solicitations for other organization
- l** Performance of services or membership or fundraising solicitations by other organization
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees

- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses

- q** Other transfer of cash or property to other organization
- r** Other transfer of cash or property from other organization

	Yes	No
1a		
1b		
1c		
1d		
1e		
1f		
1g		
1h		
1i		
1j		
1k		
1l		
1m		
1n		
1o		
1p		
1q		
1r		

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(A) Name of other organization	(B) Transaction type (a-r)	(C) Amount involved (\$)
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

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Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See Instructions regarding exclusion for certain investment partnerships.

(A) Name, address, and EIN of entity	(B) Primary Activity	(C) Legal domicile (state or foreign country)	(D) Are all partners 501(c)(3) organizations?		(E) Share of End-of-year assets (\$)	(F) Disproportionate allocations?		(G) Code V-UBI amount on Box 20 of K-1 (\$)	(H) General or Managing Partner?	
			Yes	No		Yes	No		Yes	No

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SCHEDULE R-1
(Form 990)

Continuation Sheet for Schedule R

OMB No. 1545-0047

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Attach to Schedule R to list additional information for Part I,
Part II, Part III, Part IV, Part V, line 2, or Part VI.

Name of filing organization

Employer identification number

Part I Continuation of Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary Activity	(C) Legal Domicile (State or Foreign Country)	(D) Total income (\$)	(E) End-of-year assets (\$)	(F) Direct Controlling Entity

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Part III Continuation of Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal Domicile (State or Foreign Country)	(D) Direct Controlling Entity	(E) Predominant income (related, investment, unrelated)	(F) Share of total income (\$)	(G) Share of end-of-year assets (\$)	(H) Disproportionate allocations?		(I) Code V-UBI amount on Box 20 of K-1 (\$)	(J) General or Managing Partner?	
							Yes	No		Yes	No
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Part IV Continuation of Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal Domicile (State or Foreign Country)	(D) Direct Controlling Entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income (\$)	(G) Share of end-of-year assets (\$)	(H) Percentage ownership
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Part V Continuation of Transactions with Related Organizations (Schedule R, Part V, line 2)

(A) Name of other organization	(B) Transaction type (a)-(r)	(C) Amount involved (\$)
(7)		
(8)		
(9)		
(10)		
(11)		
(12)		
(13)		
(14)		
(15)		
(16)		
(17)		
(18)		
(19)		
(20)		
(21)		
(22)		
(23)		
(24)		

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Part VI Continuation of Unrelated Organizations Taxable as a Partnership

(A) Name, address, and EIN of entity	(B) Primary Activity	(C) Legal domicile (state or foreign country)	(D) Are all partners 501(c)(3) organizations?		(E) Share of end-of-year assets (\$)	(F) Disproportionate allocations?		(G) Code V-UBI amount on Box 20 of K-1 (\$)	(H) General or Managing Partner?	
			Yes	No		Yes	No		Yes	No

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