Preparing for 990 Filing

To prepare for filing Form 990, follow this checklist to ensure you have all necessary information and documentation.

Organizational Information

- ☐ Confirm the organization's legal name and address.
- ☐ Verify the Employer Identification Number (EIN).
- ☐ Ensure the correct tax year is selected.

Financial Statements

Gather the organization's financial statements, including:

- ☐ Balance sheet
- ☐ Statement of activities (income statement)
- ☐ Statement of functional expenses (Profit and Loss)

Revenue and Expenses

- ☐ Document all sources of revenue, including contributions, grants, and program service revenue.
- ☐ Compile detailed expense records, categorized by program, management, and fundraising.

Board of Directors

- ☐ List current board members, including names, titles, and compensation.
- ☐ Review board meeting minutes for significant decisions made during the year.

Program Information

- ☐ Prepare descriptions of the organization's programs and their impact.
- ☐ Collect data on program outcomes and metrics.

Compliance and Governance

- ☐ Ensure compliance with state and federal regulations.
- ☐ Review policies related to conflict of interest, whistleblower protection, and document retention.

Schedule Preparation

- ☐ Identify any required schedules, such as Schedule A (Public Charity Status), Schedule B (Contributors), and Schedule C (Political Campaign and Lobbying Activities).
- ☐ Gather information specific to each schedule.

Review and Approval

- ☐ Conduct a thorough review of the completed Form 990.
- ☐ Obtain board approval before submission.

Filing

- ☐ Determine the filing method (e-file or paper).
- ☐ Note the filing deadline, typically the 15th day of the 5th month after the end of the fiscal year or calendar year.

This checklist helps ensure that all necessary components are addressed for a complete and accurate Form 990 submission.

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This information is available in an alternative format for persons with disabilities at 206 296.8574 TTY.