

ORGANIZATION EXEMPT FROM TAXATION QUESTIONNAIRE

PART ONE

Client: _____

Date: _____ Information Supplied by: _____

Yes responses may require additional information to be provided.

1. Have you received any correspondence from the IRS? If so, provide us with copies.	YES	NO	N/A
2. Are there any activities not previously reported to the IRS?	YES	NO	N/A
3. Is there a retirement plan? If so, is Form 5500 being filed?	YES	NO	N/A
4. Were there any changes to the organization's program services during the year?	YES	NO	N/A
5. Were there any political campaign or lobbying activities during the year?	YES	NO	N/A
6. Did the organization maintain any donor advised funds?	YES	NO	N/A
7. Did the organization receive or hold a conservation easement?	YES	NO	N/A
8. Did the organization receive contributions of or maintain any collections of works of art, historical treasures, or other similar assets?	YES	NO	N/A
9. Did the organization serve as a custodian or have escrow accounts?	YES	NO	N/A
10. Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services or serve as custodian for any of these?	YES	NO	N/A
11. Did the organization hold assets in term, permanent, or quasi-endowments?	YES	NO	N/A
12. Did the organization have ANY activities or assets outside of the U.S.?	YES	NO	N/A
13. Did the organization make grants in excess of \$5,000?	YES	NO	N/A
14. Did the organization have a tax-exempt bond issue?	YES	NO	N/A
15. Did the organization engage in an excess benefit transaction with a disqualified person during the year or become aware that it had engaged in such a transaction from a prior year?	YES	NO	N/A
16. Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding at the end of the fiscal year?	YES	NO	N/A
17. 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?	YES	NO	N/A

Client: _____

ORGANIZATION EXEMPT FROM TAXATION TAX QUESTIONNAIRE: PART ONE (CONTINUED)

18. Did any person who is a current or former officer, director, trustee, key employee or family member of such person have a direct or an indirect business relationship with the organization?	YES	NO	N/A
19. Did any person who is a current or former officer, director, trustee, or key employee serve as an officer, director, trustee, key employee, partner, or member of an entity (or shareholder of a professional corporation) doing business with the organization?	YES	NO	N/A
20. If the organization received more than \$25,000 in non-cash contributions during the fiscal year, please answer the following: a. Did the organization receive any property 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. Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? c. Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions? d. Enter the number of Forms 8283 received during the year _____ (Leave blank if unsure)	YES YES YES	NO NO NO	N/A N/A N/A
21. Did the organization liquidate, terminate, or dissolve and cease operations during the fiscal year?	YES	NO	N/A
22. Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets or undergo a substantial contraction during the fiscal year?	YES	NO	N/A
23. Did the organization own 100% of an entity disregarded as separate from the organization?	YES	NO	N/A
24. Was the organization related to any other entity?	YES	NO	N/A
25. Did the organization make any transfers to an exempt non-charitable related organization?	YES	NO	N/A
26. Did the organization conduct more than 5% of its exempt activities through an entity that is not a related organization and that is taxed as a partnership?	YES	NO	N/A
27. Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming/gambling winnings to prize winners?	YES	NO	N/A
28. Did the organization properly file all required federal employment tax returns and annual information returns (W-2s and 1099s)?	YES	NO	N/A
29. Was the organization a party to or notified that it was a party to a prohibited tax shelter transaction at any time during the year?	YES	NO	N/A

Client: _____

ORGANIZATION EXEMPT FROM TAXATION TAX QUESTIONNAIRE: PART ONE (CONTINUED)

30. For any contribution in excess of \$75 where goods and services were provided, was a written statement given to the donor that: a. informs the donor that the amount of the contribution that is deductible is limited to the excess of the amount contributed by the donor over the value of the goods or services provided? b. And includes a good faith estimate of the value of goods or services received?	YES YES	NO NO	N/A N/A
31. Did the organization sell, exchange, or dispose of tangible personal property valued over \$500 within 3 years of receiving it? a. If yes, how many Forms 8282 were filed during the year? _____	YES	NO	N/A
32. Did the organization receive any funds for or pay any premiums on a personal benefit contract?	YES	NO	N/A
33. For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	YES	NO	N/A
34. For contributions of cars, boats, airplanes, and other vehicles, did the organization file Form 1098-C as required?	YES	NO	N/A
35. Did any officer, director, trustee, or key employee have a family relationship or business relationship with any other officer, director, trustee, or key employee?	YES	NO	N/A
36. 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?	YES	NO	N/A
37. Are there any changes in the Bylaws or Articles of the organization? If so, please provide a complete copy.	YES	NO	N/A
38. Did the organization become aware during the year of a material diversion of the organization's assets?	YES	NO	N/A
39. Does the organization have members or stockholders? If so, are they able to elect one or more members of the governing body?	YES	NO	N/A
40. Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	YES	NO	N/A
41. Did any member of the governing body receive compensation or have a business relationship with any entity doing business with the organization?	YES	NO	N/A
42. Did the organization contemporaneously document (take minutes) the meetings held or written actions undertaken during the year by the governing body and/or each committee?	YES	NO	N/A
43. Does the organization have local chapters, branches, or affiliates?	YES	NO	N/A
44. Will a copy of the Form 990 be provided to the organization's governing body before it is filed?	YES	NO	N/A

Client: _____

ORGANIZATION EXEMPT FROM TAXATION TAX QUESTIONNAIRE: PART ONE (CONTINUED)

45. Does the organization have a written conflict of interest policy?	YES	NO	N/A
46. Does the organization have a written whistleblower policy?	YES	NO	N/A
47. Does the organization have a written document retention and destruction policy?	YES	NO	N/A
48. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? If so, has the organization adopted a written policy requiring the organization to evaluate its participation in joint venture arrangements under Federal tax law, and taken steps to safeguard the exempt status with respect to such arrangements?	YES	NO	N/A
49. If the organization undergoes an audit, does it have a committee that assumes responsibility for oversight of the audit?	YES	NO	N/A
50. Do you have your Form 1023, 990 and other tax forms available for public inspection? How are they made available? Circle all that apply: a. Your own website b. Another website c. Upon request			