

## **List of Form 990 Questions/Items Not Typically Provided to Preparer**

- \_\_\_\_\_ W-2s (for the Calendar Year ended or within Organization's tax year)
- \_\_\_\_\_ 1099s (for the calendar year ended or within the organization's tax year)
- \_\_\_\_\_ Board of Directors List
  - Are any directors not independent? If so, why?
  - Are any directors related to each other?
- \_\_\_\_\_ Number of volunteers during the tax year
- \_\_\_\_\_ Organization's mission
- \_\_\_\_\_ Organization's program services with descriptions
- \_\_\_\_\_ Did the organization provide a complete copy of the 990 to all members of its governing body before filing the form?
  - Describe the process, if any, used by the organization to review this 990
- \_\_\_\_\_ Is there a conflict of interest policy?
- \_\_\_\_\_ Are the officers, directors, trustees, and key employees required to disclose annually interests that could give rise to conflicts?
  - Does the organization regularly and consistently monitor and enforce compliance with the policy? If so, describe how.
- \_\_\_\_\_ Is there a written whistleblower policy?
- \_\_\_\_\_ Is there a written document retention and destruction policy?
- \_\_\_\_\_ Does the process for determining compensation of the following persons include review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? If yes, please describe the process for:
  - The CEO, Executive Director, or top management official
  - Other officers or key employees of the organization
- \_\_\_\_\_ Benefits (Health/dental insurance, etc) paid to the Executive Director, Officers & Board members during the calendar year that ended with or within the organization's tax year
- \_\_\_\_\_ Bonuses paid to officers during the calendar year that ended within the organization's tax year
- \_\_\_\_\_ Five highest paid independent contractors that received more than \$100,000 from the organization during the calendar year that ended within the organization's tax year.
- \_\_\_\_\_ Detailed financial statements
- \_\_\_\_\_ Does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? (if applicable)
- \_\_\_\_\_ List of contributors (name & address) who contributed \$5K & greater during the tax year
- \_\_\_\_\_ Are any contributions non-cash? If one contributor gave \$5K or greater in non-cash contributions during the tax year, please describe.
  - If total non-cash contributions are greater than \$25K during the tax year, please provide a list of all non-cash contributions with their amounts.
- \_\_\_\_\_ List of all government grants received during the year (grantor address & amount granted)
- \_\_\_\_\_ Any prior depreciation schedules
- \_\_\_\_\_ Any related parties that received more than \$10K during the tax year. If any, please explain how they are a related party and how much money they received.