

Keeping the Government Happy

*Everything you need to know for
Arkansas nonprofit compliance*

December 5, 2025

Diane M Hagerty, EA



Fayetteville
Public Library

**GRASS
ROOTS
TAXES**
with Diane M Hagerty, EA



MID-AMERICA
ARTS ALLIANCE



Questions / Notes

***All questions will be answered at breaks or end.
Stay for more Q&A at the cafe afterwards.

Grass Roots Taxes NONPROFIT RESOURCES

Page 1

Charitable Purpose - IRS website -

<https://www.irs.gov/charities-non-profits/charitable-purposes>

These are the ONLY tax exempt (501c3) activities:

charitable which includes

- relief of the poor, the distressed, or the underprivileged
- advancement of religion
- advancement of education or science
- erection or maintenance of public buildings, monuments, or works
- lessening the burdens of government
- lessening neighborhood tensions
- eliminating prejudice and discrimination
- defending human and civil rights secured by law
- combating community deterioration and juvenile delinquency

religious

educational

scientific

literary

testing for public safety

fostering national or international amateur sports competitions

prevention of cruelty to children or animals

Organizing Documents - Corporate Binder Checklist

- Articles of Incorporation
- EIN letter
- 1023 application
- Exemption letter
- Bank account contract, complete list of signers
- Detailed meeting minutes for all decisions
- By-laws with conflict of interest policy (signed)
- Leases, utility contracts, service contracts
- Website, Email, and Social media credentials with recovery information
- Location and recovery of all passwords
- Board contact information
- Insurance information
- All Government filings (annual) and applications, permits, etc

Resources, page 2

Anatomy of a Donation Receipt

Name

XYZ Fellowship

Address

111 First St
Fayetteville AR 72701
479-555-5555
Tax ID: 71-0000000

EIN

Classification
MAY BE deductible

XYZ Fellowship is tax-exempt under IRS code 501(c)(3) as a church and your donations may be tax-deductible.

Donor
contact

Jane Doe
JaneDoe@mail.com

financial giving
can be a statement

<u>Date</u>	<u>Description</u>	<u>Amount</u>
<i>regular budget</i>		
1/2/2020	online	\$ 20.00
2/3/2020	online	\$ 20.00
3/2/2020	check 1237	\$ 20.00
<i>building fund</i>		
4/7/2020	online	\$ 50.00
total for 2020		\$ 110.00

In-kind giving has
no stated value
description only

Date	Description
2/19/2020	office furniture 5 bags clothing

***** Required Wording**

Thank you and
impact statement

No goods or services were received in exchange for this donation.

Thank you for your donation. Last year, your generosity helped us place 302 pets in forever homes, provided free spay and neuter services for 516 pets, and provided 72 families with emergency vet services.

Resources, page 3

More resources

File 990-N online <https://www.irs.gov/pub/irs-pdf/p5248.pdf>

Arkansas Alcoholic Beverage Control ABCAdmin@dfa.arkansas.gov

Washington County Property tax exemption:

<https://www.co.washington.ar.us/home/showdocument?id=11694>

Arkansas Sales Tax Exemption: ATAP.Arkansas.gov

Need business insurance? Try Sam Means samm@cp-ins.com

Need a Website? <https://givecampnwa.org/> (October)

My info:

Diane M Hagerty, EA

479-966-0077

Diane@grassrootstaxes.com



@GrassRootsTaxes

Exceptions to Sales Tax Exemption

You have to pay sales tax on these things,
even if you get the exemption

motor vehicles

motorboats

aircraft or airplanes

alcoholic beverages

computers

materials used to construct a residential or commercial structure

household appliances

mobile or cellular telephones

all-terrain vehicles

tobacco

televisions

Resources, page 4

Exemptions from Arkansas Solicitation Report

You have to file exempt to claim you don't have to file.

Section II. Qualification For Exemption	
Please select the applicable qualification for exemption.	
<input type="checkbox"/>	Religious Organizations Any bona fide, duly constituted, religious entity that (1) is exempt from taxation pursuant to the Internal Revenue Code and (2) no part of the entity's income inures to the direct benefit of any individual.
<input type="checkbox"/>	Educational Institutions Any parent-teacher association or educational institution, the curricula of which, in whole or in part, are registered or approved by any state or the United States, directly, or by acceptance of accreditation by an accrediting body.
<input type="checkbox"/>	Political Candidates and Organizations Any candidate for national, state, or local elective office or a political party or other committee required to file information with the Federal Election Commission or any state election commission or its equivalent agency.
<input type="checkbox"/>	Governmental Organizations Any department, brand, or other instrumentality of federal, state, or local governments.
<input type="checkbox"/>	Nonprofit Hospitals Any nonprofit hospital licensed by this state or any other state.
<input type="checkbox"/>	Recipient of Less Than \$50,000 Per Year In Contributions Any charitable organization that does not intend to solicit and receive, and does not actually receive, contributions (in-state or out-of-state) in excess of \$50,000 during a calendar year if (1) all of its functions, including its fund-raising, are carried on by persons who are unpaid for their services, and (2) no part of its assets or income inures to the benefit of, or is paid to, any officer or member. Attached is the organization's confirmation of filing its IRS Form 990 or IRS Form 990-N. By checking this box the undersigned also affirms that the organization has received less than \$50,000 in charitable contributions, whether in-state or out-of-state, during the immediately preceding calendar year.
<input type="checkbox"/>	Solicitor For an Exempt Organization Any person or entity who solicits solely for the benefit of organizations exempt from registration.

Payroll Taxes WHO PAYS WHAT

Employee Pays:

- Federal Withholding
- Half Social Security
- Half Medicare
- State Withholding

Employer Pays:

- Half Social Security
- Half Medicare
- State Unemployment
- Federal Unemployment

NONPROFIT COMPLIANCE Checklist

INTERNAL ISSUES

- ☐ **Charitable Purpose and programs** - Do you have a clear and concise mission statement that is confined to the IRS definition? Do you have programs that directly support your mission?
- ☐ **Board** - Do you have a board in place with the minimum number of members required by state law (3)? Are all board members contributing? (fundraising or expert services)
- ☐ **Official Documents** - Do you have clear By-laws and a conflict of interest policy? Are your corporate documents in one place?
- ☐ **Meetings** - Are you holding proper meetings, recording decisions, and keeping proper meeting minutes?
- ☐ **Proper financial records** - Are you keeping proper financial records? Are you getting professional advice? Using software? Do you enforce that no one “inure the the benefit” in any decisions?
- ☐ **Receipts** - Are you providing contemporaneous receipts for both cash and in-kind donations? Do your receipts have the exact IRS language needed?
- ☐ **Lobbying** - Do you keep lobbying expenditures and time to an insignificant level? Do you strictly avoid supporting any candidate?
- ☐ **Insurance** - Do you have liability insurance? Are you complying with workers compensation laws?

MORE ↓

Grass Roots Taxes NONPROFIT COMPLIANCE

Checklist, page 2

EXTERNAL ISSUES

- ☐ **City Business License** - even if you work from home
- ☐ **Occupancy Permit** - fire, utility, and code inspections - Be sure to have a pre-lease inspection before signing lease.
- ☐ **Property Tax Assessment** - Assess by May 31st each year. Real estate and business property used solely for charitable purposes can **apply** for exemption.
- ☐ **Food Handling Permits** - Health department permits and inspections are required if serving food. (and Servsafe)
- ☐ **Alcohol Permits** - "picnic permit" required for sale. Alcohol training required even if "free" for donation.
- ☐ **Sales Tax Compliance** - You could be exempt from paying sales tax on purchases. Fundraising is not sales. Alcohol sales have rules. If your NPO runs a store, you are subject to collecting sales tax. (Maybe)
- ☐ **Payroll Tax Compliance** - You are not exempt from payroll taxes. Paying everyone as a "contractor" is not a choice. See 20 Question Test for guidance.
- ☐ **Unemployment** - Contributory v. Non-Contributory accounts. You have a choice! Don't get saddled with debt for a single claim.

MY TOP 3 CONCERNS TODAY

1. _____
2. _____
3. _____

BONUS ROUND

Go to ATAP.Arkansas.gov and apply for the sales tax exemption

Grass Roots Taxes

ARKANSAS STATE REPORTING

ANNUAL BOARD REPORT

- 1 - Go to <https://www.ark.org/corp-search/index.php>
(Google: Arkansas Secretary of state corporate search)
Search for your organization, then click on it when you find it.
- 2 - Is your organization listed as “current”?
If not, copy the “filing number” at the top, then click on “File a nonprofit annual report.” Paste the filing number and click “start form” It will then show which reports are missing.
Get them filed today.
- 3 - Mark your calendar for a summer day before August 1st every year to remind you to file.

SOLICITATION REPORTING

- 1 - Go to <https://www.ark.org/corp-search/index.php/charity>
Are you listed? No? You never filed a solicitation report before. Forms are on this page:
<https://www.sos.arkansas.gov/business-commercial-services-bcs/nonprofit-charitable-entities/charitable-entities>
- 2 - Register you charity with form CR-01
- 3 - Is your organization exempt? File Form EX-01 see form
Not exempt? File form CR-03 (over \$500k requires audited figures. (all forms require notary)
- 4 - Mark your calendar for a spring day before June 30th every year to remind you to file. (if you use a calendar year).

BONUS ROUND

- 1 - Go to <https://apps.irs.gov/app/eos> Look at your organization in the IRS website. Everyone can see this.
- 2 - Go to [Guidestar.org](https://www.guidestar.org) - have you claimed your site?

Annual Meeting Minutes

Company Name: _____

The annual meeting was held at _____
on _____.
Date of meeting Location and address of meeting

Shareholders in attendance: _____

Others in Attendance: _____

Facilitator: _____
Secretary

Meeting called to order at _____ by _____.
Start time President

Minutes of the previous meeting were read by _____ and approved.
Secretary

1st order of business – Election of Officers

Motion was made by _____ to elect the following officers for the next term as defined in the operating agreement / by-laws and noted below. Motion seconded by _____ and carried.

President –

Secretary – *with Diane M Hagerty, EA*

Treasurer –

2nd order of business -

There being no further business, a motion was made by _____ to adjourn at _____
End time Seconded by _____ and carried.

Respectfully submitted,

Signature of Secretary

Contractor or Employee?

A 20-Question Test

Grass Roots Taxes
210 S Thompson #6
Springdale, AR 72764
479.966.0077
grassrootstaxes.com

- Classifying your workers as contractors instead of employees can have serious tax repercussions.
- It may be easier and cheaper to skip payroll taxes at the time, but you could wind up paying back all the taxes, plus huge penalties and interest.
- Review the control you have over your workers' behavior, financial risk, and working relationship today!

Behavioral Control

1. Can the worker decide how to do the job? For example, the sequence of tasks or tools to use.
2. Can the worker hire his own help or assign the tasks to someone else?
3. Is the worker required to wear a uniform or report to work at specific times?
4. Can the worker control the details of the work? For example, where to buy supplies, what brand of supplies, or what tools to use.
5. Is there an evaluation method in place for job performance? For example, getting a raise for job performance, attendance, or length of service.
6. Does the worker get on-the-job training to learn job skills or company-specific skills?
7. Does the worker have a specific skillset, education, or maintain credentials for the work done?

Financial Risk

8. Does the worker have a financial investment in the work done? For example, buying job supplies or tools out-of-pocket prior to doing the work.
9. Does the worker own their tools and pay for their own certifications?
10. Does the worker incur expenses that are not reimbursed?
11. Could the worker lose money doing this work? Is there a risk of financial loss?
12. Does the worker have other clients/ customers for the same type work?
13. Does the worker get paid by the hour?
14. Does the worker get paid at regular intervals, such as every Friday or twice a month?
15. Can the worker quit at any time without financial liability? For example, would the worker have to return money received?

Working Relationship

16. Is there a contract in place stating the expectations of both parties?
17. Does the worker receive any benefits that are typically for employees? For example, vacation pay or insurance benefits.
18. Is the working relationship planned for a specific time period, such as the completion of a job?
19. For skilled workers, will their work be a significant offering of the business? For example, master plumbers in a plumbing company.
20. For skilled workers, will the worker's work become property of the company? For example, an artist's graphic designs or a lawyer's legal writings becoming company property.

*This is not a graded yes/no test and some questions are more important than others.
Only the IRS can make a final determination.*

Annual Report to SOS - August 1st



Arkansas Secretary of State

Cole Jester

500 Woodlane Avenue, Suite 256, Little Rock, AR 72201
501-682-3409 • www.sos.arkansas.gov

2025 ANNUAL REPORT FOR NONPROFIT CORPORATION

Report Due August 1st

Pursuant to A.C.A. § 4-33-131

File Online Today at www.sos.arkansas.gov

1. Name of the Nonprofit Corporation: _____

2. Jurisdiction of incorporation (State or foreign country) under whose laws the corporation was incorporated : _____

3. Name of Registered Agent for Service of Process: _____
Address for Registered Agent, **MUST** be a physical address in the State of Arkansas: _____
City: _____ State: _____ Zip: _____
E-mail (optional): _____ Phone (optional): _____

4. Address for Corporation's Principal Office: _____
City: _____ State: _____ Zip: _____
E-mail (optional): _____ Phone (optional): _____

5. Names of Principal Officers: _____ Addresses of Principal Officers: _____

6. Names of Board of Directors (minimum of 3 persons): _____ Addresses of Board of Directors: _____

NOTE: Include any additional officers or directors on page 2, if needed.

7. Annual Report Contact Name and Address (if different than above): _____
Address: _____
City: _____ State: _____ Zip: _____

8. Is this entity registered with the IRS as an exempt organization? (optional) _____
If yes, what type of exemption status is held? (optional) _____

I understand that knowingly signing a false document with the intent to file with the Arkansas Secretary of State is a Class C misdemeanor and is punishable by a fine up to \$100.00 and/or imprisonment up to 30 days.

Executed this _____ day of _____, 20_____.

Signature and Title of Authorized Director or Officer

Printed Name and Title of Authorized Director or Officer

Return of Organization Exempt From Income Tax**2024**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form, as it may be made public.

Go to www.irs.gov/Form990EZ for instructions and the latest information.**Open to Public Inspection****A** For the 2024 calendar year, or tax year beginning , 2024, and ending , 20**B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

D Employer identification number**E** Telephone number**F** Group Exemption
Number**G** Accounting Method: ☐ Cash ☐ Accrual Other (specify):**H** Check ☐ if the organization is not required to attach Schedule B (Form 990).**I** Website:**J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other:**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets

(Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events:		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
	c	Less: direct expenses from gaming and fundraising events	6c	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a	Gross sales of inventory, less returns and allowances	7a	
	b	Less: cost of goods sold	7b	
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	
	17	Total expenses. Add lines 10 through 16	17	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form **990-EZ** (2024)

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II ☐

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	22	
23	Land and buildings	23	
24	Other assets (describe in Schedule O)	24	
25	Total assets	25	
26	Total liabilities (describe in Schedule O)	26	
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	27	

Part III	Statement of Program Service Accomplishments (see the instructions for Part III)
-----------------	---

Check if the organization used Schedule O to respond to any question in this Part III ☐

What is the organization's primary exempt purpose?

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28		
29	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
30	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
31	Other program services (describe in Schedule O) <input type="checkbox"/>	30a
32	Total program service expenses (add lines 28a through 31a) <input type="checkbox"/>	31a
		32

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV ☐

[illegible]

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34	
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	
b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a		
b Did the organization file Form 1120-POL for this year?	37b	
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	
b If "Yes," complete Schedule L, Part II, and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911:; section 4912:; section 4955:		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	
41 List the states with which a copy of this return is filed:		
42a The organization's books are in care of: Telephone no. Located at: ZIP + 4		
b 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)?	42b	
If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
c At any time during the calendar year, did the organization maintain an office outside the United States?	42c	
If "Yes," enter the name of the foreign country:		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/>	43	
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	
c Did the organization receive any payments for indoor tanning services during the year?	44c	
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b	

- 46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		

- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
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- 49a** Did the organization make any transfers to an exempt non-charitable related organization?

49a		
------------	--	--

- b** If "Yes," was the related organization a section 527 organization?

49b		
------------	--	--

- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

- f** Total number of other employees paid over \$100,000

- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

- d** Total number of other independent contractors each receiving over \$100,000

- 52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☐ **Yes** ☐ **No**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here 

Signature of officer

Date

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

May the IRS discuss this return with the preparer shown above? See instructions

☐ **Yes** ☐ **No**

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

**Open to Public
Inspection**

Name of the organization

Employer identification number

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **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 described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **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 described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 $\frac{1}{3}$ % 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 $\frac{1}{3}$ % 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. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ 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).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization	(iv) Is the organization	(v) Amount of monetary	(vi) Amount of
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Most small orgs will check box 10!

Part II Support Schedule for Organizations Described in Sections 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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	%
16a 33¹/₃% support test—2024. 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 33¹/₃% support test—2023. 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—2024. 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. Explain in Part VI 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—2023. 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. Explain in Part VI 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"/>

Long Form 990 Expenses



Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
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 accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
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. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a				
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e				
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if				

