


What I Need to File **2016 Checklist • 990 - Return of Organization Exempt from Income Tax**
Reminder: 2016 taxes are due May 15, 2017

Completed  **Basic Information**

- Determine IRS tax exempt status and type
- Employer Identification Number (EIN) as registered with the IRS. If you don't have an EIN, apply online at IRS.gov
- All amounts and dates for federal, state, and local estimated tax payments made
- Statement of organization's mission and primary exempt purpose
- List of program service accomplishments

Completed  **Officer Information**

- List of organizations current or former officers, directors, trustees, key employees, and highest compensated employees, and current independent contractors
- Reports for each person's name, address and title
- Reports detailing officers, directors, etc. compensation and benefits, and average hours per week devoted to the organization and related organizations
- Name, address, description of service, and compensation for the five highest compensated independent contractors

Completed  **Organization and Financial Records**

- Statement of revenue and functional expenses
- Balance sheet
- Reconciliation of net assets
- Reports detailing fundraising activities, fundraising events, and gaming
- If a public charity, a list of supported and supporting organizations
- Reports of contributions including name and address of contributor, and type and amount of contribution
- Reports on grants and other assistance to organizations, governments and individuals
- Reports on any tax-exempt bonds issued
- Reports on related organizations and unrelated partnerships
- Reports detailing transactions with interested parties
- Information regarding governing body and management, governance policies, and disclosure practices
- Compiled, reviewed or audited financial statements
- Information regarding any unrelated business income
- Bank and credit card records to support day-to-day expenses
- Copy of all Form(s) 1099 and W-2 issued

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Completed  **Organization and Financial Records**

- Reports detailing all federal unemployment, Social Security, and Medicare tax paid (940 and 941)
- Reports of state and local payroll tax paid

Completed  **Asset Records**

- Prior year depreciation schedules detailing asset cost, date placed in service, prior depreciation, and business use percentage
- Date of purchase, cost, trade-in allowance, and business use percentage for all assets acquired during the tax year
- Date of purchase, cost, sales proceeds, trade-in allowance, expenses of the sale, and accumulated depreciation for all assets disposed of during the tax year
- Mileage log for each owned or leased vehicle (business use and total use)
- Reports for business use percentage and actual expenses for each owned vehicle (gas and maintenance costs)

 **Notes**