#### 2008 Schedule A (Form 990 & 990EZ), Public Charity Status and Public Support

**Purpose:** This is the first circulated draft for your review and comments of the 2008 Form 990 Schedule A (Form 990 & 990-EZ), Public Charity Status and Public Support.

**TPCC Meeting:** None, but one may be arranged if requested.

**Instructions:** The instructions will be circulated at a later date. The 2007 Instructions for Schedule A (Form 990& 990-EZ) are available at <a href="http://www.irs.gov/pub/irs-pdf/i990sa.pdf">http://www.irs.gov/pub/irs-pdf/i990sa.pdf</a>.

**Prior Version**: 2007 Schedule A (Form 990 & 990-EZ) is available at: <a href="http://www.irs.gov/pub/irs-pdf/f990sa.pdf">http://www.irs.gov/pub/irs-pdf/f990sa.pdf</a>.

**Other Products:** Circulations of draft tax forms, instructions, notices and publications are posted at: <a href="http://taxforms.web.irs.gov/Circulations/index.htm">http://taxforms.web.irs.gov/Circulations/index.htm</a>.

**Comments:** Please email, fax, call, or mail any comments by March 17, 2008, to me and email the form's reviewer, Johnny Cervantes, at Johnny.Cervantes@irs.gov.

Thank you,

# Philip A. Millet

Tax Law Specialist Suite 6242 Tax Forms and Publications

SE: W: CAR: MP: T: T: FP E-Mail: Philip.Millet@irs.gov Phone: (202) 927-9826 Fax: (202) 622-5004

#### Major Changes-2008 Schedule A (Form 990 & 990-EZ), Public Charity Status and Public Support

This is major revision of this form. Changes were made as to the type of information requested on this form as well as placement of data on various lines and pages. All changes were made by Tax-Exempt and Government Entities-Exempt Organizations Division (TEGE-EO). All changes have been reviewed by TEGE-EO.

#### **SCHEDULE A** (Form 990 or 990-EZ)

### **Public Charity Status and Public Support** To be completed by all section 501(c)(3) organizations.

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

See instructions.

Name of the organization Employer identification number Part I Reason for Public Charity Status (to be completed by all organizations) (See instructions) The organization is not a private foundation because it is: (Please check only one applicable box.) ☐ A church, convention of churches, or association of churches. **Section 170(b)(1)(A)(i).** A school. **Section 170(b)(1)(A)(ii).** (Attach Schedule E.) A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii). (Attach Schedule H.) 3 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, 4 city, and state: ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. **Section** 5 170(b)(1)(A)(iv). (Complete the Support Schedule in Part II.) A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v). 6 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Complete the Support Schedule in Part II.) A community trust. Section 170(b)(1)(A)(vi). (Complete the Support Schedule in Part II.) An organization that normally receives: (1) more than 331/3 % 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 331/3 % 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. Section 509(a)(2). (Complete the Support Schedule in Part III.) An organization organized and operated exclusively to test for public safety. Section 509(a)(4). (See instructions.) 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). Section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h. a ☐ Type I **c** Type III–Functionally Integrated **d** Type III–Other **b** ☐ Type II e Dy checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box Since August 17, 2006, has the organization accepted any gift or contribution from any of the g following persons? Yes No (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) 11g(i) 11g(ii) (ii) a family member of a person described in (i) above? 11g(iii) (iii) a 35% controlled entity of a person described in (i) or (ii) above? . . . . . Provide the following information about the organizations the organization supports. (vi) Is the (iii) Type of organization (i) Name of Supported (ii) EIN (iv) Is the organization (vii) Amount of organization in (i) in (i) listed in your Organization (described on lines 1-9 the organization in support organized in the above or IRC section.) governing document? (i) of your support? U.S.? Yes Nο Yes Nο Yes Nο

Total

Га	Support Schedule for Org (Complete only if you check					17U(b)(1)(A)(\	/1)
Pub	olic Support						
Ca	alendar year (or fiscal year beginning in)	(a) 2004	<b>(b)</b> 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")			G			
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf		54	0		20	
3	The value of services or facilities furnished by a governmental unit to the organization without charge			1	20		
4	Total						
5	Amounts included on line 1 from each person (other than a governmental unit or publicly supported organization) whose total payments for the years in columns (a) through (e) exceeded 2% of the amount shown on line 11 column (f) <b>Public Support</b> (line 4 minus line 5)						
6 Fot	al Support (line 4 minus line 5) .						
	alendar year (or fiscal year beginning in)	(a) 2004	<b>(b)</b> 2005	(c) 2006	(d) 2007	<b>(e)</b> 2008	(f) Total
7	Amounts from line 4	(-,	(4)	(1)	(4)	(1)	()
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. (Explain in Part IV.) Do not include gain or loss from the sale of capital assets						
11	Total Support (Add lines 7 through 11)						
12	Gross receipts from related activities, etc.	,	,			12	
13	First Five Years: If the Form 990 is a organization, check this box and stop I		zation's first, s				
	nputation of Public Support Perce	ntage					
Cor	Public Support Percentage for 2008 (lin	e 6 column (f	) divided by line	e 11 column (	f))	14	
	Tubile Support I creentage for 2000 (iii					45	
Cor  4  5	Public Support Percentage from 2007 S	Schedule A, P	art IV-A, line 26	6f		15	

	activities, whether or not the business is regularly carried on							
10	Other income. (Explain in Part IV.) Do not include gain or loss from the sale of capital assets							
11	Total Support (Add lines 7 through 11)							
12	Gross receipts from related activities, etc	(See instruct	tions.)		[	12		
13	First Five Years: If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here							
Cor	nputation of Public Support Perce	ntage						
14	Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f) 14 %							
15	Public Support Percentage from 2007	Schedule A, I	Part IV-A, line	26f	[	15	%	
16a								
b	33½ % Test - 2007: If the organization did not check a box on line 13 or 16a, and line 15 is 33½ % or more, check this box and stop here. The organization qualifies as a publicly supported organization							
	a 10% Facts and Circumstances Test - 2008: 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. Describe in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization							
17a	is 10% or more, and if the organization in Part IV how the organization meets the	e "facts and o	circumstances"	test. The orga	nization qualifie	s as a publicly	supported	
17a b	is 10% or more, and if the organization in Part IV how the organization meets the	e "facts and o  2007: If the o ation meets meets the "f	circumstances'	test. The orga d not check a l circumstances nstances" test	nization qualified box on line 13, s" test, check t	s as a publicly  16a, 16b or 1  this box and son qualifies as	/ supported ▶ □ 7a, and line stop here.	

## Part III Support Schedule for Organizations Described in IRC 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)

Duk	Complete only if you check	ed the box of	Tille 9 Of Fa	11.1.)			
	lic Support  alendar year (or fiscal year beginning in)	(a) 2004	<b>(b)</b> 2005	(c) 2006	(d) 2007	<b>(e)</b> 2008	(f) Total
Ca	definat year (or liscal year beginning in)	(a) 2004	(b) 2003	(6) 2000	(u) 2007	(e) 2006	(i) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")			G		-0-	
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .		354	0		20	
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf		19				
5	The value of services or facilities furnished by a governmental unit to the organization without charge		51				
6	Total						
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons .						
7b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of line 13 for the year or \$5,000						
8_	Total of lines 7a and 7b Public Support (line 6 minus line 7c)						
	al Support						
Ca	alendar year (or fiscal year beginning in)	(a) 2004	<b>(b)</b> 2005	(c) 2006	(d) 2007	<b>(e)</b> 2008	(f) Total
9 10a	Amounts from line 6						
10b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after 6/30/75						
10c 11	Total of lines 10a and 10b						
12	Other income. (Explain in Part IV.) Do not include gain or loss from the sale of capital assets						
13 14	Total Support (Add lines 9, 10c, 11 and 12). First Five Years: If the Form 990 is organization, check this box and stop						a 501(c)(3) ▶ □
Cor	nputation of Public Support Perce						
15 16	Public Support Percentage for 2008 (lin Public Support Percentage from 2007					15 16	%
	nputation of Investment Income P		art 14 71, 11110 2	<i>,</i> g		10	/0
17	Investment Income Percentage for 200		umn (f) divided	l by line 13 co	lumn (fl)	17	%
18	Investment Income Percentage from 20	-	* *	-		18	%
	331/3 % Tests - 2008: If the organization of more than 331/3 %, check this box	n did not chec	k the box on li	ine 14, and line			
b	331/3 % Tests - 2007: If the organization is not more than 331/3 %, check this box	did not check a	box on line 14	or line 19a, an	d line 16 is mo	re than 331/3 %	and line 18
20	Private Foundation: If the organization		_	•		-	

Part IV	<b>Supplemental Information.</b> Complete this part to provide the information required by Part II, line 17a or 17b, the explanation for Part II, line 10, or Part III, line 12, and any other additional information.