

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 <http://www.irs.gov/pub/irs-pdf/i990sa.pdf>.

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

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

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,

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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.

Part II Support Schedule for Organizations Described in IRC 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.)

Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(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						
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)						
6 Public Support (line 4 minus line 5)						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(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. (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 instructions.) **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**

Computation of Public Support Percentage

- 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, Part IV-A, line 26f **15** %
- 16a 33 1/3 % Test - 2008:** 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
- b 33 1/3 % Test - 2007:** 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
- 17a 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
- b 10% Facts and Circumstances Test - 2007:** 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.** Describe in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization
- 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

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.)

Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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						
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						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
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						
7c Total of lines 7a and 7b						
8 Public Support (line 6 minus line 7c)						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after 6/30/75						
10c Total of lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. (Explain in Part IV.) Do not include gain or loss from the sale of capital assets						
13 Total Support (Add lines 9, 10c, 11 and 12)						

14 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**

Computation of Public Support Percentage

15 Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	%
16 Public Support Percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Computation of Investment Income Percentage

17 Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17	%
18 Investment Income Percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3 % Tests - 2008: If the organization did not check the box on line 14, and line 15 is more than 33 1/3 % and line 17 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3 % Tests - 2007: If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 % and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private Foundation: If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

