

# Form 990 Workshop

## 2017 Nonprofit Organizations Institute



CliftonLarsonAllen

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## LEARNING OBJECTIVES

AT THE END OF THIS SESSION, YOU WILL BE ABLE TO  
Put your best foot forward on the 990 by being  
prepared, including tips for completing:

- Key Sections, such as program descriptions, compensation, revenue, functional expenses, public support test, and others,
- Why policies and procedures are important and what the IRS is looking for in them, and
- Things to watch out for and how to deal with “bad” facts.



## Form 990: The Core Form



## WHAT MAKES A 990 LOOK “GOOD”

Sounds like a beauty contest, and to a certain extent, it is. Appearances do matter because funders, watch dogs and the IRS read the returns.

On the positive side, paying attention to the mission and program statements is a very good start.

The 990 provides space for a very brief mission statement on page 1. While excess verbiage will carry over to Schedule O, we suggest that the organization try to pare down their mission to fit in this space.

# FORM 990 PART I

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<b>Form 990</b> Department of the Treasury Internal Revenue Service		<b>Return of Organization Exempt From Income Tax</b> 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. ▶ Information about Form 990 and its instructions is at <a href="http://www.irs.gov/form990">www.irs.gov/form990</a> .		OMB No. 1545-0047 <b>2015</b> <b>Open to Public Inspection</b>
<b>A</b> For the 2015 calendar year, or tax year beginning , 2015, and ending , 20				
<b>B</b> Check if applicable:				
<input type="checkbox"/> Address change				
<input type="checkbox"/> Name change				
<input type="checkbox"/> Initial return				
<input type="checkbox"/> Final return/terminated				
<input type="checkbox"/> Amended return				
<input type="checkbox"/> Application pending				
<b>C</b> Name of organization		<b>D</b> Employer identification number		
Doing business as		<b>E</b> Telephone number		
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		<b>G</b> Gross receipts \$		
<b>F</b> Name and address of principal officer:		<b>H(a)</b> Is this a group return for subordinates?		<input type="checkbox"/> Yes <input type="checkbox"/> No
		<b>H(b)</b> Are all subordinates included?		<input type="checkbox"/> Yes <input type="checkbox"/> No
		If "No," attach a list. (see instructions)		
<b>I</b> Tax-exempt status:		<input type="checkbox"/> 501(c)(3)		<input type="checkbox"/> 501(c) ( ) (insert no.)
		<input type="checkbox"/> 4947(a)(1) or		<input type="checkbox"/> 527
<b>J</b> Website: ▶				
<b>K</b> Form of organization:		<input type="checkbox"/> Corporation <input type="checkbox"/> Trust		<input type="checkbox"/> Association <input type="checkbox"/> Other ▶
		<b>L</b> Year of formation:		<b>M</b> State of legal domicile:
<b>Part I Summary</b>				
<b>1</b> Briefly describe the organization's mission or most significant activities:				

## HIGHLIGHTING YOUR MISSION AND SERVICES

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On page 2 of the 990, you really get a chance to shine! First you get rather more space to describe your mission. If you need more space, the disclosure is carried to Schedule O.

**1** Briefly describe the organization's mission:


Don't forget to answer the questions about significant new programs and significant changes or terminations in existing programs.

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Title search: Form 990 Workshop

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First appeared as part of the conference materials for the  
2017 Nonprofit Organizations Compliance and Internal Review Workshop session  
"Form 990 Workshop"