



990-Prep Checklist

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Fiscal Year Receipts:

Gross receipts \leq \$50,000

Gross receipts $>$ \$50,000 and $<$ \$200,000

Gross receipts $>$ \$200,000 and Total assets $>$ \$500,000

Private foundation - regardless of financial position

File This:

990-N

990-EZ or 990

990

990-PF

"Form 990 is due on the 15th day of the 5th month following the end of the organization's taxable year. For organizations on a calendar year, the Form 990 is due on May 15th of the following year." - IRS

Organizational Docs

- Articles of Incorporation/Filed amendments during fiscal year
- IRS Determination Letter of Approval
- Board of Directors names, addresses, and titles
- Hours worked per week (each director)
- Name, position of each signing officer
- Short list of major program accomplishments
- # of employees, contractors
- # of volunteers

Financial Records

- Statement of Financial Position
 - Statement of Activities
 - Persons/orgs who contributed more than \$5,000
- Persons/orgs who paid more than \$5,000 for services
 - Individuals receiving more than \$5,000 from org
 - Board Member Contributions
 - Board Member salaries
- Employees/contractors who received more than \$100,000
 - Copy of previous years' IRS filing

We can help you prepare for your next filing!