

**MINING**  
THE  
**990**  
**A GUIDE TO**  
GLEANNING KEY DATA FROM  
■ CHARITIES' TAX FORMS ■

Sponsored by:





## Streamline Reporting. Improve Financial Efficiency. Focus on Your Mission.

How do you improve all facets of your organization; from financial data management and reporting to enhanced process management and stronger tactical execution?

**It starts with the right financial management system.**

Having the right financial management system in place to generate the comprehensive reporting of your critical data ensures your constituents have all the financial reports they need to fulfill their responsibilities.

- 990/Compliance reporting.
- Internal reporting.
- Funder/Grant reporting.
- Board reporting.

AccuFund's **cloud or on-premise solution** accomplishes all your reporting requirements, leaving you time to analyze and manage your programs.

Our complete, integrated accounting solutions are designed specifically for nonprofit organizations. **AccuFund's intuitive, customized solutions enhance reporting responsiveness**; saving time and resources each month and lowering overall costs.



View a short, three-minute video about AccuFund's reporting capabilities at [www.accufund.com/reporting-cop](http://www.accufund.com/reporting-cop) or for immediate discussion about fulfilling your reporting requirements call 877-872-2228 x215.



# USE THIS GUIDE AS A QUICK REFERENCE

to find important information on nonprofit groups from the forms they're required to file with the Internal Revenue Service.

Most federally tax-exempt groups must complete a 990, a 990-EZ, or a 990-N. Churches and state organizations are exempt. (Foundations must file a 990-PF.)

This guide shows where to find information in the 990, the 990-EZ, and any attached schedules. The 990-EZ is mentioned only where it covers a particular topic.

(The 990-N, filed by tiny groups, is essentially an e-postcard with only the most basic information.)

# IN THIS GUIDE YOU'LL LEARN PRECISELY WHERE TO FIND

Compensation	5
Fundraising	8
Revenue	10
Expenses	13
Charity Status, Mission, Programs, and Structure	15
Staff and Volunteers	16
Governance and Disclosure	17
Assets, Liabilities, Other Financials, and Accounting Information	20
More Resources	23

*The Chronicle's 990 guides were compiled by Alex Daniels, Marilyn Dickey, Joshua Hatch, Megan O'Neil, Timothy Sandoval, and Eden Stiffman, with assistance from Lori Budnick, a CPA and partner at BlumShapiro, and Brian Mittendorf, a professor of accounting at Ohio State University's Fisher College of Business.*

# COMPENSATION

## I want to find out ...

### ... how much a charity pays in salaries, other compensation, and benefits.

For the total, go to Form 990, Part I, Line 15.

For a breakdown of these expenses, go to Part IX, Lines 5-10.

On Form 990-EZ, the total amount is at Part I, Line 12.

### ... how the IRS defines “key employee.”

The 990 instructions include a three-part test to determine if someone is a key employee. You can find that in “Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.”

<https://www.irs.gov/pub/irs-pdf/i990.pdf>

For purposes of the 990-EZ, a key employee is “any person having responsibilities or powers similar to those of officers, directors, or trustees. The term includes the chief management and administrative officials of an organization (such as an executive director or chancellor). A chief financial officer and the officer in charge of the administration or program operations are both key employees if they have the authority to control the organization’s activities, its finances, or both.”

### ... how the IRS defines officer, director, and trustee.

Go to the 990 instructions under “Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.”

<https://www.irs.gov/pub/irs-pdf/i990.pdf>

For the 990-EZ, go to the instructions, “Part IV. List of Officers, Directors, Trustees, and Key Employees.”

<https://www.irs.gov/instructions/i990ez/ch02.html>

### ... how much a charity pays its trustees.

Go to Form 990, Part VII, Section A, which includes the names of current officers, directors, and trustees and the amount paid, if any.

On Form 990-EZ, that information is in Part IV.

Note: Compensation information is always reported for the calendar year that includes the December 31 covered by the filing organization’s fiscal year. If a group’s fiscal year is July 1, 2015, to June 30, 2016, it includes December 31, 2015, and compensation information will be for calendar year 2015

# COMPENSATION

**I want to find out ...**

**... how much a charity pays its key employees.**

Go to Form 990, Part VII, Section A, which also includes officers, directors, and trustees as well as the five highest-paid employees who made more than \$100,000 of reportable compensation from the nonprofit and related organizations.

Also included here is a list of former officers, key employees, and highest-compensated employees who made more than \$100,000 and former directors or trustees who made more than \$10,000 of reportable compensation from the nonprofit and related organizations.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Mark Rosenberg President and CEO	39 1	X		X	X	X		310,095	0	43,752
(2) Jane Fugate Thorpe Chairman	1 0	X		X				0	0	0
(3) Paula Lawton Bevington Board Member	1 0	X						0	0	0
(4) James W Curran Board Member	1 0	X						0	0	0
(5) John B Hardman Board Member	1 0	X						0	0	0

From a Task Force for Global Health IRS Form 990

On Form 990-EZ, information about compensation for key employees is in Part IV.

Also on Form 990-EZ, people making more than \$100,000 who are not officers, directors, trustees, or key employees are listed in Part VI, Line 50.

**... how many hours trustees and employees averaged per week.**

Go to Form 990, Part VII, Section A, Column B to find out average hours worked for officers, directors, trustees, and the five best-paid employees.

On the 990-EZ, that information is in Parts IV and VI.

**... how many employees at a charity made more than \$100,000 of reportable compensation from the organization.**

Go to Form 990, Part VII, Section A, Line 2.

On Form 990-EZ, go to Part VI, Lines 50a and 50f.

# COMPENSATION

I want to find out ...

... how compensation for key employees was determined.

Go to Form 990, Part VI, Section B, Lines 15, 15a, and 15b.

To find out what process was used to decide the CEO's or executive director's pay – a compensation committee, compensation survey, consulting similar organizations' Form 990s, etc. – go to Schedule J, Part I, Line 3.

If a related organization established the CEO's or executive director's compensation, that is explained in Part III.

- 3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.
- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations                | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

From a Feeding America IRS Form 990

... how much a charity paid independent contractors.

Go to Form 990, Part VII, Section B, which lists how much was paid to the five highest-compensated independent contractors who received more than \$100,000 from the organization.

<b>Section B. Independent Contractors</b>		
<b>1</b> Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.		
(A) Name and business address	(B) Description of services	(C) Compensation
Turner Construction Company 3865 Wilson Blvd 3rd Floor Arlington, VA 22203	Construction	2,730,028
Advertising Council 815 Second Avenue 9th Floor New York, NY 10017	Advertising	939,692
Gaylord National Resort 201 Waterfront Street National Harbor, MD 20745	Conferencing	668,659
OTJ Architects 1412 I St NW Washington, DC 20005	Construction	533,646
Forum One Communications Corp 2200 Mount Vernon Avenue Alexandria, VA 22301	Technology	517,754
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization <b>44</b>		

From a United Way Worldwide IRS Form 990

... how much a charity paid outside fundraisers.

Go to Form 990, Part IX, Line 11e. If an outside fundraiser was paid for both services and materials such as postage or paper, this line may include all of those costs. If the organization splits the costs, this line will include only the amount for services rendered, and postage and other supplies will be included in Part IX, the Statement of Functional Expenses.

# FUNDRAISING

## I want to find out ...

### ... how much a charity made and spent on fundraising events.

Go to Form 990, Part VIII, Lines 8a-8c for the gross receipts, expenses, and net revenue or loss.

On Form 990-EZ, find that information in Part I, Lines 6a-6d.

Whether they file a 990 or a 990-EZ, groups that collected more than \$15,000 in gross income from fundraising events must also list income and expenses – including details such as food and beverages, entertainment, rent and facility costs, and so forth – for individual events that grossed more than \$5,000.

That information is in Schedule G, Part II.

### ... how much a charity made through federated campaigns.

Go to Form 990, Part VIII, Line 1a.

### ... how much a charity made through government grants.

Go to Form 990, Part VIII, Line 1e.

### ... how much a charity made in noncash contributions.

Go to Form 990, Part VIII, Line 1g.

### ... how much a charity made and spent on gaming activities, such as bingo and pull tabs.

Go to Form 990, Part VIII, Lines 9a-9c.

On Form 990-EZ, find that information in Part I, Lines 6a-6d.

Whether they filed a 990 or a 990-EZ, groups list details for gaming activities in Schedule G, Part III.

# FUNDRAISING

**I want to find out ...**

... how much a charity spent on professional fundraising.

Go to Form 990, Part I, Line 16a to find professional fundraising fees.

If a group spent more than \$15,000 on professional fundraising services, go to Schedule G, Part I, for a list of the 10 highest-paid fundraisers or entities, the gross receipts from their activities, whether they had custody or control of the contributions, and how much the nonprofit paid for the services.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 Thompson Habib Denison Inc 80 Hayden Avenue Suite 300 Lexington, MA 02421	DIRECT MAIL Strategy		No	16,556,689	975,605	15,581,084
2 Beaconfire Consulting 2300 Clarendon Blvd Suite 925 Arlington, VA 22201	On-line Fundraising		No	7,697,906	311,764	7,386,142
3 Paradysz Matera Co 5 Hanover Square New York, NY 10004	Strategy & DONOR ACQ		No	912,934	230,264	682,670
4 Strategic Fundraising Inc 2625 Momentum Place Chicago, IL 606895326	Tele- marketing		No	392,103	124,513	267,590

From a Feeding America IRS Form 990

... how a charity used a professional fundraiser to solicit money.

Go to Schedule G, Part I, which tells what method a professional fundraiser used to solicit gifts – in person or by mail, phone, email, and so forth.

... in what states a charity is registered or licensed to raise money.

Go to Schedule G, Part I, Line 3.

# REVENUE

I want to find information on a charity's ...

**... total revenue.**

Go to Form 990, Part I, Line 12, which includes contributions and grants, program-service revenue, investment income, and other revenue.

On Form 990-EZ, go to Part I, Line 9.

**... contributions and grants.**

For the total, go to the Form 990, Part I, Line 8.

For a breakdown of the sources – federated campaigns, membership dues, fundraising events, related organizations, government grants, and so forth – go to Part VIII, Lines 1a-1h.

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>	_____			
	<b>b</b>	Membership dues . . . . .	<b>1b</b>	_____			
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>	_____			
	<b>d</b>	Related organizations . . . . .	<b>1d</b>	_____			
	<b>e</b>	Government grants (contributions)	<b>1e</b>	14,283,895			
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	4,642,980			
	<b>g</b>	Noncash contributions included in lines 1a-1f \$		249,068			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .		18,926,875			

From a Goodwill Industries International IRS Form 990

On the 990-EZ, contributions, gifts, grants, and other assistance are totaled in Part I, Line 1.

Certain nonprofits must report who donated, directly or indirectly, money, securities, or another type of property totaling \$5,000 or more. For a list of such contributors, go to Schedule B. (For the rules on listing contributors, see the instructions for Schedule B.)

<https://www.irs.gov/pub/irs-pdf/f990ezb.pdf>

# REVENUE

I want to find information on a charity's ...

For a list of noncash contributions such as artworks, books and other publications, clothing, cars, intellectual property, securities, real estate, food inventory, and drugs and medical supplies, go to Schedule M.

<b>Part I Types of Property</b>				
	<b>(a)</b> Check if applicable	<b>(b)</b> Number of contributions or items contributed	<b>(c)</b> Noncash contribution amounts reported on Form 990, Part VIII, line 1g	<b>(d)</b> Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .	X	77	396,951	Selling Price
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .	X	1,214,340,805	2,064,379,369	Product Valuation

From a Feeding America IRS Form 990

Certain organizations, such as those that normally receive a substantial part of their support from the government or from the public, also fill out Schedule A, Part II, which computes the percentage of total support that comes from the public and provides some details.

... **program-service revenue.**

For the total, go to Form 990, Part I, Line 9.

For a breakdown of the sources, go to Part VIII, Lines 2a-2g.

On Form 990-EZ, go to Part I, Line 2.

# REVENUE

I want to find information on a charity's ...

## ... investment income.

For the total, go to Form 990, Part I, Line 10.

For a breakdown of the sources (dividends and interest, proceeds from tax-exempt bonds, and so forth), go to Part VIII, Lines 3, 4, and 7d.

On Form 990-EZ, go to Part I, Line 4 for the total.

<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		374,798			374,798
<b>4</b>	Income from investment of tax-exempt bond proceeds . . . ▶		0	0		
<b>5</b>	Royalties . . . . . ▶		497,101			497,101
		(i) Real		(ii) Personal		
<b>6a</b>	Gross rents	265,788				0
<b>b</b>	Less rental expenses	0				0
<b>c</b>	Rental income or (loss)	265,788				0
<b>d</b>	Net rental income or (loss) . . . . . ▶		265,788		0	265,788
		(i) Securities		(ii) Other		
<b>7a</b>	Gross amount from sales of assets other than inventory	29,936,924				
<b>b</b>	Less cost or other basis and sales expenses	28,914,655				
<b>c</b>	Gain or (loss)	1,022,269				0
<b>d</b>	Net gain or (loss) . . . . . ▶		1,022,269			1,022,269

From a United Way Worldwide IRS Form 990

## ... unrelated business income.

Unrelated business income usually comes from a trade or business that is regularly carried out by an organization but is not substantially related to furthering its mission, such as some sales revenue from a hospital gift shop.

For the total, go to the main Form 990, Part I, Line 7a.

To find out how much is taxable, see Line 7b.

For a breakdown of the sources of unrelated business income, go to Part VIII, Column C.

For more detail, go to Schedule T, which includes unrelated trade or business income, deductions, tax information, statements regarding these activities, and more.

On Form 990-EZ, go to Part V, Lines 35a-35b. More detail may be provided on Schedule T.

## ... other revenue.

For the total, go to Form 990, Part I, Line 11.

For a breakdown of the sources – royalties; net rental income or loss; and net income (or loss) from fundraising events, gaming activities, and sales of inventory – go to Part VIII, Lines 5, 6d, and 8-11e.

On the 990-EZ, go to Part I, Line 8.

# EXPENSES

**I want to find how much a charity spends on ...**

**... total expenses.**

Go to Form 990, Part I, Line 18, which gives the sum of grants, benefits paid to members, salaries, staff benefits, professional fundraising fees and expenses, and so forth.

On Form 990-EZ, go to Part I, Line 17.

**... functional expenses.**

Go to Form 990, Part IX, which gives expenses including grants, some wage and benefit information, payroll taxes, fees for services, advertising and promotion, office expenses, information technology, travel, and so forth.

<b>Part IX Statement of Functional Expenses</b>				
Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).				
Check if Schedule O contains a response or note to any line in this Part IX				
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21 . . . . .	2,104,906,913	2,104,906,913		
<b>2</b> Grants and other assistance to domestic individuals See Part IV, line 22 . . . . .	10,000	10,000		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16 . . . . .	0			
<b>4</b> Benefits paid to or for members . . . . .	0			
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	3,328,940	1,211,370	1,559,864	557,706
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons				

From a Feeding America IRS Form 990

**... grants paid.**

Go to Form 990, Part I, Line 13. This category can include other assistance.

For details, go to Part IX, Lines 1-3.

On Form 990-EZ, go to Part I, Line 10.

**... benefits paid to or for members.**

Go to Form 990, Part I, Line 14.

On form 990-EZ, go to Part I, Line 11.

**... salaries, other compensation, and benefits.**

For the total amount, go to Form 990, Part I, Line 15.

On Form 990-EZ, Part I, Line 12.

# EXPENSES

**I want to find how much a charity spends on ...**

**... fees paid to professional fundraisers.**

For the total, go to the main Form 990, Part I, Line 16a.

**... fundraising expenses.**

Go to Form 990, Part I, Line 16b.

**... other expenses.**

For the total, go to Form 990, Part I, Line 17

For a breakdown of what's included as other expenses, go to Part IX, Lines 11a-11d and Lines 11f-24e.

On Form 990-EZ, the total is in Part I, Line 16, and any explanation is in Schedule O.

<b>11</b> Fees for services (non-employees)				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .	100,242	35,803	64,437	2
<b>c</b> Accounting . . . . .	94,475	39,651	54,824	
<b>d</b> Lobbying . . . . .	143,800	143,800		
<b>e</b> Professional fundraising services See Part IV, line 17				
<b>f</b> Investment management fees . . . . .	36,763	10,625	26,138	
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . . . .	3,733,657	3,416,210	282,868	34,579

From a Goodwill Industries International IRS Form 990

# CHARITY STATUS, MISSION, PROGRAMS, AND STRUCTURE

I want to find out ...

... an organization's reason for charity status.

Go to Schedule A, Part I. Charities are instructed to check just one box; it can be the same as what's in the letter each group receives from the IRS that determines its tax-exempt status or it can be different. If a group has more than one reason for charity status, that is explained in Part VI.

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.	
The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)	
1	<input type="checkbox"/> A church, convention of churches, or association of churches described in <b>section 170(b)(1)(A)(i)</b> .
2	<input type="checkbox"/> A school described in <b>section 170(b)(1)(A)(ii)</b> . (Attach Schedule E.)
3	<input type="checkbox"/> A hospital or a cooperative hospital service organization described in <b>section 170(b)(1)(A)(iii)</b> .
4	<input type="checkbox"/> A medical research organization operated in conjunction with a hospital described in <b>section 170(b)(1)(A)(iii)</b> . Enter the hospital's name, city, and state _____
5	<input type="checkbox"/> An organization operated for the benefit of a college or university owned or operated by a governmental unit described in <b>section 170(b)(1)(A)(iv)</b> . (Complete Part II.)
6	<input type="checkbox"/> A federal, state, or local government or governmental unit described in <b>section 170(b)(1)(A)(v)</b> .
7	<input checked="" type="checkbox"/> An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in <b>section 170(b)(1)(A)(vi)</b> . (Complete Part II.)
8	<input type="checkbox"/> A community trust described in <b>section 170(b)(1)(A)(vi)</b> . (Complete Part II.)
9	<input type="checkbox"/> An organization that normally receives (1) more than 33 1/3% 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 33 1/3% 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. See <b>section 509(a)(2)</b> . (Complete Part III.)

From a Task Force for Global Health IRS Form 990

... about a charity's mission and programs.

Go to Form 990, Part I, Line 1.

Part I Summary	
Revenue	1 Briefly describe the organization's mission or most significant activities GOODWILL WORKS TO ENHANCE THE DIGNITY AND QUALITY OF LIFE OF INDIVIDUALS AND FAMILIES BY STRENGTHENING COMMUNITIES, ELIMINATING BARRIERS TO OPPORTUNITY, AND HELPING PEOPLE IN NEED REACH THEIR FULL POTENTIAL THROUGH LEARNING AND THE POWER OF WORK
	_____
	_____
	_____

From a Goodwill Industries International IRS Form 990

For details – including a narrative description of each of its three largest programs as well as the total expenses, grants, and revenue for each – go to Form 990, Part III.

On the 990-EZ form, go to Part III, which lists the organization's mission as well as narratives about the three biggest programs.

... whether a charity has local chapters, branches, or affiliates.

Go to Form 990, Part VI, Section B, Lines 10a and 10b.

... whether a charity has partnerships or related organizations.

Go to Schedule R to find out about related nonprofit groups, entities that are related to a charity but are taxable as a partnership or as a corporation or trust, and unrelated organizations that are taxable as a partnership.

# STAFF AND VOLUNTEERS

## I want to know ...

... **how many employees work for the charity.**

Go to the main Form 990, Part I, Line 5.

... **how many volunteers work for the charity.**

Go to Form 990, Part I, Line 6. This may be an estimate. It includes full- and part-time volunteers as well as volunteers who are part of the governing body.

... **where I can find a list of charity officials.**

Go to Form 990, Part VII, Section A, which also includes officers, directors, and trustees as well as the highest-paid employees who made more than \$100,000 of reportable compensation from the nonprofit and related organizations.

Also included here is a list of former officers, key employees, and highest-compensated employees who made more than \$100,000, as well as former directors or trustees who made more than \$10,000 of reportable compensation from the nonprofit and related organizations.

# GOVERNANCE AND DISCLOSURE

**I want to find out ...**

... the number of voting members of the governing body.

Go to Form 990, Part I, Line 3.

... the number of independent voting members of the governing body.

Go to Form 990, Part I, Line 4. The IRS says a nonprofit simply has to make a “reasonable effort” to determine if a voting member is independent. For details, go to the 990 instructions under “Part VI. Governance, Management, and Disclosure,” Section A.

<https://www.irs.gov/pub/irs-pdf/i990.pdf>

... the names of the current officers, directors, and trustees and their compensation, if any.

Go to Form 990, Part VII, Section A.

On Form 990-EZ, go to Part IV.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Mark Rosenberg President and CEO	39 1	X		X	X	X		310,095	0	43,752
(2) Jane Fugate Thorpe Chairman	1 0	X		X				0	0	0
(3) Paula Lawton Bevington Board Member	1 0	X						0	0	0
(4) James W Curran Board Member	1 0	X						0	0	0
(5) John B Hardman Board Member	1 0	X						0	0	0
(6) Charles H McTier Board Member	1 0	X						0	0	0
(7) Carol C Walters Treasurer	1 0	X		X		X		0	0	0
(8) Mary Laney Reilly Board Member	1 0	X						0	0	0

From a Task Force for Global Health IRS Form 990

... if the organization provided a complete copy of the Form 990 to all members of its governing body before filing it.

Go to Form 990, Part VI, Line 11a.

# GOVERNANCE AND DISCLOSURE

I want to find out ...

... about a charity's policies.

Go to Form 990, Part VI, Section B, which covers policies on conflicts of interest, whistle-blowers, joint ventures, and document destruction, among other things, as well as the process for determining compensation of the top official and other key employees.

<b>Section B. Policies</b> (This Section B requests information about policies not required by the Internal Revenue Code.)		
	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? . . . . .	Yes	
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	Yes	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	Yes	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990 . . . . .		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	Yes	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	Yes	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .	Yes	
<b>13</b> Did the organization have a written whistleblower policy? . . . . .	Yes	
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . .	Yes	
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official . . . . .	Yes	
<b>b</b> Other officers or key employees of the organization . . . . .	Yes	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		No
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .		

From a Goodwill Industries International IRS Form 990

... if a charity engaged in a political campaign or lobbying activities.

Go to Schedule C.

... how a charity has made its Form 990 available for public inspection.

Go to the Form 990, Part VI, Section C.

... whether and how a charity has made its governing documents, conflict-of-interest policy, and financial statements available to the public.

Go to Schedule O.

Form 990, Part VI, Line 19 Required documents available to the public	THE ORGANIZATION'S GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE ON UWW'S WEB SITE AND THE CONFLICT OF INTEREST POLICY IS AVAILABLE UPON REQUEST
---	---

From a United Way Worldwide IRS Form 990

# GOVERNANCE AND DISCLOSURE

## I want to find out ...

... if a charity made any significant changes to its governing documents since the previous 990 was filed.

Go to Form 990, Section VI, Section A, Line 4.

On the 990-EZ, go to Part V, Line 34.

This could be something like a change in exempt purpose, mission, or the size of the board, or it could be provisions to amend articles or bylaws, which could signal a new direction for the organization.

... the contact information for the person who keeps the organization's books and records.

Go to Form 990, Part VI, Section C.

# ASSETS, LIABILITIES, OTHER FINANCIALS, AND ACCOUNTING INFORMATION

I want to find a charity's ...

... total assets, liabilities, and fund balance.

Go to Form 990, Part I, Lines 20-22.

For a breakdown of assets and liabilities, go to Part X, the Balance Sheet.

For the Form 990-EZ, go to Part II.

... information on donor-advised funds.

Go to Schedule D, Part I, which includes the total number of funds as well as the aggregate value at the end of the year and the value of contributions and grants.

<b>Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.</b> Complete if the organization answered "Yes" to Form 990, Part IV, line 6.		
	(a) Donor advised funds	(b) Funds and other accounts
<b>1</b> Total number at end of year	146	0
<b>2</b> Aggregate value of contributions to (during year)	33,897,065	0
<b>3</b> Aggregate value of grants from (during year)	32,434,075	0
<b>4</b> Aggregate value at end of year	6,079,477	0
<b>5</b> Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>6</b> Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

From a United Way Worldwide IRS Form 990

... information on endowment funds.

Go to Schedule D, Part V, which includes the beginning-of-year and end-of-year balances, contributions, grants or scholarships, administrative expenses, and so forth. It also contains questions about the intended use of the funds and what kind of group administers them. If they're administered by a related organization, information on that organization is in Schedule R.

<b>Part V Endowment Funds.</b> Complete if the organization answered "Yes" to Form 990, Part IV, line 10.					
	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance	19,727,638	14,121,898	10,953,250	11,500,417	10,830,221
<b>b</b> Contributions	295,000	3,577,773	2,244,600	30,000	40,050
<b>c</b> Net investment earnings, gains, and losses	-13,602	2,083,225	973,107	-333,693	1,251,997
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs	196,662	29,183	26,422	25,990	395,490
<b>f</b> Administrative expenses	25,521	26,075	22,637	217,485	226,361
<b>g</b> End of year balance	19,786,853	19,727,638	14,121,898	10,953,249	11,500,417
<b>2</b> Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as					
<b>a</b> Board designated or quasi-endowment	88 100 %				
<b>b</b> Permanent endowment	9 300 %				
<b>c</b> Temporarily restricted endowment	2 600 %				
The percentages in lines 2a, 2b, and 2c should equal 100%					
<b>3a</b> Are there endowment funds not in the possession of the organization that are held and administered for the organization by					
(i) unrelated organizations	<b>3a(i)</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No			
(ii) related organizations	<b>3a(ii)</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>b</b> If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	<b>3b</b>				
<b>4</b> Describe in Part XIII the intended uses of the organization's endowment funds					

From a Feeding America IRS Form 990

# ASSETS, LIABILITIES, OTHER FINANCIALS, AND ACCOUNTING INFORMATION

**I want to find a charity's ...**

... land, buildings, and equipment.

Go to Schedule D, Part VI.

On the 990-EZ, go to Part II, Line 23.

... program-related investments.

Go to Schedule D, Part VIII.

... loans, grants, or business transactions with a nonprofit involving any of the group's officials.

Go to Schedule L to find out if an officer, director, trustee, or key employee gave to or received from a charity a loan, grant, or assistance or engaged in a business transaction. See instructions for Schedule L for details on the types of transactions that should be included.

<https://www.irs.gov/pub/irs-pdf/i990sl.pdf>

<b>Part IV Business Transactions Involving Interested Persons.</b>					
Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.					
(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) AD COUNCIL	AN OFFICER OF AD COUNCIL IS A DIRECTOR OF UNITED WAY WORLDWIDE	939,692	THE AD COUNCIL HAS PROVIDED CONTRACT SERVICES AND HAS PERFORMED PRO BONO WORK FOR UNITED WAY WORLDWIDE DURING THE YEAR A NON-COMPENSATED MEMBER OF THE UNITED WAY WORLDWIDE BOARD OF TRUSTEES ALSO SERVES AS PRESIDENT/CEO OF THE AD COUNCIL		No

From a United Way Worldwide IRS Form 990

... information about a housing allowance or first-class travel.

Go to Schedule J, Part I, which also asks about travel for companions, health club fees, personal services such as a maid or chauffeur, and so forth.

<b>Part I Questions Regarding Compensation</b>		
	Yes	No
<p><b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <p><input checked="" type="checkbox"/> First-class or charter travel <input type="checkbox"/> Housing allowance or residence for personal use</p> <p><input type="checkbox"/> Travel for companions <input type="checkbox"/> Payments for business use of personal residence</p> <p><input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Health or social club dues or initiation fees</p> <p><input type="checkbox"/> Discretionary spending account <input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</p>		
<p><b>b</b> If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</p>	<b>1b</b> Yes	

From a Goodwill Industries International IRS Form 990

# ASSETS, LIABILITIES, OTHER FINANCIALS, AND ACCOUNTING INFORMATION

## I want to find a charity's ...

### ... information about any diversion of assets.

Go to Form 990, Part VI, Question 5. If the answer is yes, it's possible that the group suffered embezzlement or other fraud.

### ... accounting method.

Go to Form 990, Part XII.

For the 990-EZ, see the top section, Line G.

### ... time period covered by the 990.

This appears at the very top of both the Form 990 and 990-EZ, Section A. If that part is left blank, it means the group uses the calendar year. Note that compensation information is always for the calendar year, regardless of whether the organization follows a fiscal year for other accounting purposes.

<b>A For the 2013 calendar year, or tax year beginning 09-01-2013 , 2013, and ending 08-31-2014</b>		
<b>B</b> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/>	<b>C Name of organization</b> THE TASK FORCE FOR GLOBAL HEALTH INC	<b>D Employer identification number</b> 58-1698648
	Doing Business As	

From a Task Force  
for Global Health  
IRS Form 990

### ... financial statements and reporting.

Go to Form 990, Part XII.

### ... audit information.

Go to Form 990, Part XII.

### ... reconciliation of revenue in audited financial statements with revenue in the organization's 990.

Go to Schedule D, Part XI.

### ... reconciliation of expenses in audited financial statements with expenses in the organization's 990.

Go to Schedule D, Part XII.

# MORE RESOURCES

## GuideStar

Gathers information about nonprofits and makes it available to the public, including the forms charities file with the Internal Revenue Service.

<http://www.guidestar.org>

## ProPublica

Has a searchable database of financial information from nonprofits' IRS filings as well as other data, such as total revenue of nonprofits in each state.

<https://projects.propublica.org/nonprofits/>

## IRS nonprofit forms and instructions

Links to all nonprofit forms and schedules.

<https://www.irs.gov/uac/current-form-990-series-forms-and-instructions>

## The Chronicle of Philanthropy

Along with daily coverage of tax, finance, and other issues affecting the nonprofit world, *The Chronicle* produces several annual special reports packed with data on giving and revenue.

<https://philanthropy.com>

## Philanthropy 400

A report on the nonprofits that raise the most in private donations.

<https://philanthropy.com/400>

## Philanthropy 50

A report on the donors who give the most to nonprofits, including information on their sources of wealth, top recipients, and more.

<https://philanthropy.com/50>

## Corporate Survey

A report on corporate gifts to nonprofits, including a searchable database that shows cash and products, total donations, and other information.

<https://philanthropy.com/corporate-giving>

## Foundation Survey

A report on the wealthiest foundations, their assets, and their grant making.

<https://philanthropy.com/interactives/foundations>

## Fundraiser Salary Survey

Top earners, trends, and more.

<https://philanthropy.com/fundraiserpay>

## Nonprofit Salary Survey

A report on executive pay and benefits.

<https://philanthropy.com/compensation>

THE CHRONICLE OF  
**PHILANTHROPY**®

1255 Twenty-Third Street, N.W.  
Washington, D.C. 20037  
**Telephone:** (202) 466-1212

©2016 by *The Chronicle of Higher Education*,  
Inc. All rights reserved. This material may not  
be reproduced without prior written permission  
of The Chronicle. For permission requests,  
contact us at [copyright@chronicle.com](mailto:copyright@chronicle.com)

Sponsored by:

