

Nonprofit Tax Return Questionnaire

Client Name **Client ID** **year ended**

Notes:

- 1 This is a basic worksheet, we may need more accounting/information in order to complete your coporation tax return. Add or remove items as necessary.
- 2 Please have your bookkeeping and accounting completed prior to your appointment.
- 3 You will need to have your minutes, meetings and resolutions updated every year in order to stay with compliance with the IRS.

Information list

- 1 copy of prior 2 year's tax return (new client only)
- 2 Form 1023 (new client only)
- 3 copy of by-laws document (new client only)
- 4 Any significant changes to the organization?
- 5 Any new program activities not reported to the IRS?
- 6 Any changes to by-laws?
- 7 Statement of Program Service Accomplishments
- 8 Provide a description of Program Service Revenue Form 990 Part VII
- 9 Financial Statements (P&L statement and Balance Sheet)
- 10 General ledger and list of Journal entry (or Data backups of QuickBooks)
- 11 Check Registers
- 12 Bank Statements and Reconciliations
- 13 List of assets purchased/sold/disposed of during tax year
- 14 Payroll reports

1 change in board members

1	
2	
3	
4	
5	

2 list of significant contributors (>\$5,000)

	Name	address	Tax ID	FMV of donation	donor's basis
1					
2					
3					
4					
5					

3 Answer questions below yes or no. If any question answered "yes", please provide additional information.

	Yes	No	
			Any rental income?
			Any sale of assets other than inventory? (i.e.. Securities, building)
			Any special fundraising events?
			Any sale of inventory?
			Any receivables from officers, directors, trustees, and key employees?
			Any other notes and loans receivable?
			Any investments?
			Any fixed assets (land, building, equipment)?
			Any loans from officers, directors, trustees, and key employees?
			Any mortgages and other notes payable?

4 Provide the following payroll/compensation information below:							
	Name	SSN	position	#hrs/wk	salary	employee	
1							
2							
3							
4							
5							
5 provide key employee's salary allocation in detail							
		general administration			program	fundraising	
1	executive director						
2	treasury secretary						
3	other						
6 List compensation of the five highest paid independent contractors for professional services>\$50,000							
	Name	address			type of service	compensation	
1							
2							
3							
4							
5							
7 provide information on board list							
	Yes	No					
			Does the organization have a written conflict of interest policy?				
			Any current board member, highly compensated employees (>\$50,000) or independent contractor related to each other through family or business relationships?				
If answered yes to above, provide statement and identify individuals, explain relationship between organization and other organization(s), and describe compensation arrangements, including amounts paid to each individual by each related organization.							
8 If any question answered "yes", provide additional information required.							
	Yes	No					
			Did the organization have unrelated business income (UBI)> \$1000?				
			Did the organization undergo any substantial downsizing or liquidation, dissolution, termination?				
			Is the organization related (other than with statewide or national org) through common emembership, governing bodies, trustees, officers, organization of exempt or nonexempt to another exempt or nonexempt organization?				
			Did the organization make any direct or indirect political expenditures?				
			During the year, did the organization attempt to influence national, state, or local legislation or ballot measures?				
			Provide direct & grassroots lobbying amounts, description of lobbying activities, and any and any materials published in connection with lobbying.				
			If yes to above, has the organization filed Form 5768 (election to make expenditures to influence legislation?)				
			Provide copy of Form 5768 filed				
			Did the organization file Form 1120-POL for this year? (Lobbying info)				
			Provide copy of this form				
			Did the organization receive any donated services or the use of any materials, equipment, or facilities at no charge or less than fair value?				
			Did the organization comply with the public disclosure requirement making their 990 available for public inspection?				
			If applicable, did the organization comply with the quid pro quo disclosure requirement-meaning was the donor informed of the non-deductible				

		benefit they received-usually benefit amounts > \$75
Yes	No	If any question answered "yes", provide additional information required.
		Did the organization solicit any contributions that were not tax deductible?
		If yes, were contributors informed?
		Did the organization own 50% or greater interest in a taxable corporatin or partnership?
		If yes, provide info on Form 990 Part IX
		Any tax imposed under Section 4911,4912,4955,4958?
		Did the organization engage in any section 4958 excess benefit transactions?
		During the year, has the organization engaged in the following with any substantial contributors
		trustees, directors, officers, key employees, or members of their families,
		or with a taxable organization with which any such person is affiliated as an officer,
		director, major owner, or principal beneficiary?
		(Explain transactions and provide amounts)
		Sale, exchange, or leasing of property?
		Lending of money or other extension of credit?
		Furnishing goods, services, or facilities?
		Payment of compensation (or payment or reimbursement of > \$1000)
		Transfer any part of its income or assets?
		Did the organization make grants for scholarships, fellowships, student loans?
		Explain how individual or organization qualify to receive payments and
		provide a list of recipients and amount of payment
		Does the organization have a 403b annuity plan for employees?
		Did the organization receive a contribution of qualified real property?
		Did you maintain any separate account for participating donors where
		donors have the right to provide advice on the use or distribution of funds?
		Do you provide credit counseling, debt management, credit repair or debt negotiation
		services?
		Any theft, embezzlement or misuse of the organization's funds?
		During the reporting period, were any organization funds used to pay
		any penalty, fine or judgment? (Describe and provide amount)
		During the reporting period, were the services of a professional fundraiser used?
		Provide name, address, and telephone number.
		During the reporting period, was a raffle held?
		Provide number and dates of raffle/s.
		Do you conduct a vehicle donation program?
		indicate whether the program is operated by the oranization, or if a commerical fundraiser
		is contracted.
		Did you maintain any separate account for participating donors where
		donors have the right to provide advice on the use or distribution of funds?

Signature

Title

Date