

SPECIFIC INSTRUCTIONS

Completing the Heading of Form 990

Complete all of items A through M.

Item A. Accounting period. File the 2008 return for calendar year 2008 and fiscal years that began in 2008 and ended in 2009. For a fiscal year return, fill in the tax year space at the top of page 1. See *General Instruction D* for additional information about accounting periods.

Item B. Checkboxes

Address change, name change, and initial return. Check the appropriate box if the organization changed its address or legal name (not its “doing business as” name) since it filed its previous return, or if this is the first time the organization is filing either a Form 990 or Form 990-EZ.

If the organization changed its name, attach the following documents:

IF the organization is	THEN attach
A corporation	Amendments to the articles of incorporation with proof of filing with the state of incorporation.
A trust	Amendments to the trust agreements signed by the trustee.
An association	Amendments to the articles of association, constitution, bylaws, or other organizing document, with the signatures of at least two officers/members.

Termination. Check this box if the organization has terminated its existence or ceased to be a section 501(a) or section 527 organization and is filing its final return as an exempt organization. For example, an organization should check this box when it has ceased operations and dissolved or has had its exemption revoked by the IRS. An organization that checks this box must also attach Schedule N.

Amended Return. Check this box if the organization previously filed a return with the IRS for the same tax year and is now filing another return for the same tax year to amend the previously filed return. State in Schedule O which Parts and Schedules of the Form 990 were amended and describe the amendments.

Note: A State may require an organization to file an amended Form 990 to satisfy State reporting requirements, even if the original return was accepted by the IRS.

Application pending. Check this box if the organization filed either a Form 1023 or Form 1024 with the IRS and is awaiting a response. If this box is checked, the organization must complete all parts of the Form 990 and any required schedules.

Item C. Name and address. Enter the organization’s legal name in the “Name of organization” box. If the organization operates under a name different from its legal name, enter the alternate name in the “Doing Business As” box.

If the organization receives its mail in care of a third party (such as an accountant or an attorney), enter on the street address "C/O" followed by the third party's name and street address or P.O. Box.

Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the organization has a P.O. box, show the box number instead of the street address.

For foreign addresses, enter the information in the following order: city, province or state, and the name of the country. Follow the country's practice in placing the postal code in the address. Do not abbreviate the country name.

If a change in address occurs after the return is filed, use Form 8822 to notify the IRS of the new address.

Item D. Employer identification number (EIN). Use the EIN provided to the organization for filing its Form 990 and federal tax returns. The organization must have only one EIN. If it has more than one and has not been advised which to use, notify the:

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

State what numbers the organization has, the name and address to which each EIN was assigned, and the address of the organization's principal office. The IRS will advise the organization which number to use.

TIP: A section 501(c)(9) voluntary employees' beneficiary association must use its own EIN and not the EIN of its sponsor.

Item E. Telephone number. Enter a telephone number of the organization that members of the public and government personnel may use during normal business hours to obtain information about the organization's finances and activities. If the organization does not have a telephone number, enter the telephone number of an organization official who can provide such information.

Item F. Name and address of principal officer. The address provided must be a complete mailing address to enable the IRS to communicate with the officer if necessary. If the officer prefers to be contacted at the organization's address listed in item C, state "same as C above." For purposes of this item, "principal officer" means a person who, regardless of title, has ultimate responsibility for implementing the decisions of the organization's governing body, or for supervising the management, administration, or operation of the organization.

Item G. Gross receipts. Add lines 6b (both columns), 7b (both columns), 8b, 9b, 10b, and 12, Column A of Form 990, Part VIII, and enter the total here. See the exceptions from filing Form 990 based on gross receipts and total assets in *General Instructions A and B*.

Item H. Group returns. If the organization answers “Yes” to line H(a) but “No” to H(b), attach a list (not in Schedule O) showing the name, address, and EIN of each affiliated organization included in the group return. Enter in line H(c) the four-digit group exemption number (GEN) if the organization is filing a group return, or if the organization is a central or subordinate organization in a group exemption and is filing a separate return. Do not confuse the four-digit GEN number with the nine-digit EIN number reported in item D of the form’s Heading

If attaching a list:

- Show the form number and tax year;
- Show the organization’s name and EIN;
- Enter the four-digit group exemption number (GEN);
- Use the same size paper as the form.

Item I. Tax-exempt status. If the organization is exempt under section 501(c), check the first box and insert the appropriate subsection number within the parentheses (for example, “3” for a 501(c)(3) organization).

Item J. Website. Enter the organization’s website address. If the organization does not maintain a website, enter “N/A” (not applicable).

Item K. Type of organization. Check the box describing the organization’s legal entity form or status under State law in its state of legal domicile. These include corporations, trusts, unincorporated associations, and other (e.g., partnerships and limited liability companies).

Item L. Year of formation. State the year in which the organization was legally created under State or foreign law (if a corporation, the year of incorporation).

Item M. State of legal domicile. For a corporation, enter the state of incorporation (country of incorporation for a foreign corporation formed outside the U.S.). For a trust or other entity, enter the State whose law governs the organization’s internal affairs (the foreign country whose law governs for a foreign organization other than a corporation).

Part I Summary

TIP: Because Part I generally reports information reported elsewhere on the form, completion of Part I should be deferred until after the other parts of the form are completed. See General Instructions Item C, Sequencing List to Complete the Form.

Complete lines 3-5 and 7-22 by using applicable references made in Part I to other items.

Line 1. Mission or significant activity. Describe either the organization’s mission or its most significant activity for the year, whichever the organization wishes to highlight on the summary page. See the instruction for Part III, line 1, below, for an explanation of “mission.”

Line 2. Discontinued operations or major dispositions. Check this box if the organization answered “Yes,” to Part IV, Lines 31 or 32, and complete Schedule N, Part I or Part II.

Line 6. Number of volunteers. Provide the number of volunteers, full-time and part-time, who provided volunteer services to the organization during the reporting year. Organizations that do not keep track of this information in their books and records or report this information elsewhere (such as in annual reports or grant proposals) may provide a reasonable estimate, and may use any reasonable basis for determining this estimate. Organizations may, but are not required to, provide an explanation in Schedule O of how this number was determined, and the types of services or benefits provided by the organization’s volunteers.

Line 7b. Unrelated business taxable income. If the organization is not required to file a Form 990-T for the tax year, enter “0”. If the organization has not yet filed Form 990-T for the tax year, provide an estimate of the amount it expects to report on line 34 of the Form 990-T when it is filed.

Lines 8-19. Prior year (2007) amounts for 2008 filings. If this is an initial return, leave the “Prior Year” column blank. **Use the following list to determine what to report on these lines for** prior year revenue and expense amounts from the 2007 Form 990:

- Line 8, Contributions and grants (Part I, line 1e of 2007 Form 990)
- Line 9, Program service revenue (Part I, lines 2 and 3)
- Line 10, Investment income (Part I, lines 4, 5, and 7, less any royalties reported in line 7, and 8d)
- Line 11, Other revenue (Part I, lines 6c, 9c, 10c, and 11, plus any royalties reported in line 7)
- Line 12, Total revenue (Part I, line 12)
- Line 13, Grants and similar amounts paid (Part II, lines 22a-23, column (A))
- Line 14, Benefits paid to or for members (Part II, line 24, column (A))
- Line 15, Salaries, other compensation, employee benefits (Part II, lines 25a-28, column (A))
- Line 16, Professional fundraising expenses (Part II, line 30, column (A))
- Line 17, Other expenses (Part II, lines 29 and 31-43g, column (A))
- Line 18, Total expenses (Part II, line 44, column (A))
- Line 19, Revenue less expenses (Part I, line 18)

Part II Signature Block

To make the return complete, an officer of the organization authorized to sign it must sign in the space provided. For a corporation or association, this officer may be the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other corporate or association officer, such as a tax officer. A receiver, trustee or assignee must sign any return he or she files for a corporation or association. For a trust, the authorized trustee(s) must sign.

Generally, anyone who is paid to prepare the return must sign in the Paid Preparer's Use Only area.

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The paid preparer must:

- Sign the return in the space provided for the preparer's signature.
- Enter the preparer information (other than PTIN and EIN blocks, except as described below).
- Give a copy of the return to the organization.

The paid preparer must enter the preparer taxpayer identification number (PTIN) and the preparer's firm's EIN only if filing Form 990 for a section 4947(a)(1) nonexempt charitable trust that is not filing Form 1041.

TIP: The preparer may apply for a PTIN with Form W-7P if he or she does not have one.

Leave the paid preparer's space blank if the return was prepared by a regular employee of the filing organization.

On the last line of Part II, check "Yes" if the IRS may contact the paid preparer who signed the return to discuss the return. By checking this box "Yes," the organization is authorizing the IRS to contact the paid preparer to discuss any matter relating to this return. Check "No" if the IRS is to contact the organization or its principal officer listed in Item F of the Heading rather than the paid preparer.