

Internal Revenue Service
Form 990 Redesign for Tax Year 2008
**Schedule I, Grants and Other Assistance to Organizations, Governments
and Individuals in the United States – Highlights**
December 20, 2007

Rationale and Overview

The current form 990 requires an attachment to each of lines 22a, 22b, and 23 of Part II, *Statement of Functional Expense*, to report grants made and assistance provided to individuals and organizations. The Draft Schedule I consolidated these unstructured attachments so that all information relating to grants and other assistance to persons inside the United States was reported in one schedule. (Foreign grants are reported on the form's Schedule F.) The schedule adopts a \$5,000 per grant filing threshold.

Additional Changes to Draft

- Revised grant selection procedure questions in Part I to parallel Schedule F questions that ask to describe selection procedure and how organization monitors use of funds;
- Moved Draft's question 5 (grantee being an interested person) to Form 990, Part IV, question 27 and table to Schedule L, Part III;
- Clarified Part II descriptions of grantee organizations (those who received equivalency letter or determination from foreign country);
- Provided additional space for listing grants by expanding the tables and creating a Schedule I-1 continuation sheet.

Expected Impact on Burden

The new Part I questions regarding an organization's grant-making procedures are expected to result in minimal additional burden. The current form requires that an organization provide the information requested in Parts II and III of Schedule I by providing unstructured attachments. Thus, any additional burden for these parts should be minimal.