## Internal Revenue Service Form 990 Redesign for Tax Year 2008 Schedule O, Supplemental Information to Form 990 – Highlights December 20, 2007

## Rationale

Many commented that the Draft did not provide ample opportunities to explain the organization's operations or responses to various questions. Additional space and opportunity to provide complete and accurate responses to various questions was requested. Schedule O was added to address these concerns.

## **Electronic Filing**

Organizations filing electronically expressed concern about the inability to provide additional information or to structure such information. Many requested the ability to attach Portable Document Format (PDF) items, and some requested the ability to provide links to website information. IRS specifications currently permit electronic filers the ability to add narrative information.

In response to the public comments, the "general explanation attachments" available for electronically filed returns are consolidated and moved to Schedule O. As a result of these changes, an electronic filer will have up to two 'pages' to respond to each question or item, and two additional 'pages' to provide other information not required by the form. This will result in a single attachment with each response separated by a specific line number on the form.

The 2008 e-file program will continue to limit the attachment of PDF files to very limited purposes, for example, Form 8453-EO, *Exempt Organization Declaration and Signature for Electronic Filing*. The IRS will continue to study the feasibility of allowing the attachment of additional PDF files.

## Expected Impact Burden

This schedule simply consolidates most narrative information. The impact on burden is expected to be minimal.