

## **Highlights**

### **Schedule A Used for Form 990 and 990-EZ Filings**

Schedule A is required to be filed by both Form 990 and 990-EZ filers that are section 501(c)(3) organizations or 4947(a)(1) nonexempt charitable trusts. The redesigned Schedule A, which focuses on public charity status, will be used for organizations that file Form 990 or 990-EZ beginning with 2008 tax years.

### **Reasons for Public Charity Status**

The instructions provide that an 501(c)(3) organization that received an exemption letter that it is a public charity under section 170(b)(1)(A)(vi) or section 509(a)(2) for its first five tax years can check the box corresponding to the status stated in the exemption letter it received.

Any organization that believes the reason it is a public charity is different from the reason stated on its original exemption letter or subsequent determination letter should check the box corresponding to the reason it believes it is a public charity and explain the difference in Part IV. Several examples in the instructions explain the different situations organizations may encounter.

If an organization believes it qualifies for public charity status for more than one reason, the instructions state the organization should check only one box on Part I and may explain the other reasons it qualifies on Part IV.

### **Public Support Tests**

The instructions explain that there are separate schedules for the 509(a)(1)/170(b)(1)(A)(vi) public support test (Part II) and for the 509(a)(2) public support test (Part III). The instructions explain that a "new" organization must submit the public support information on either Part I or Part II, but not both, and is not required to complete the public support computation section of either Part.

Any other organization must complete either Part II or Part III in its entirety to establish that it is a public charity in 2008 because it meets one of three public support tests for 2008 (the 509(a)(1)/170(b)(1)(A)(vi) public support test, the 10% facts and circumstances test, or the 509(a)(2) test), or it met one of these three public support tests in 2007.

The instructions explain that an organization that does not qualify in 2008 as a public charity under the 509(a)(1) / 170(b)(1)(A)(vi) (or 10% facts and circumstances test) on Part II, may be able to qualify for public charity status under the 509(a)(2) test on Part III, and vice versa. But if the organization cannot qualify as a public charity using either Part II or Part III, it is not a public charity and should file Form 990-PF for 2008 rather than Form 990.

The instructions point out that an organization that claims it is a public charity because it meets the 10% facts and circumstances test should explain why it meets this test on Part IV.

The alternative computation method for organizations experiencing substantial and material changes in sources of support, other than from unusual grants, has been eliminated (see Part II, line 17b, and Part III, line 19b).

### **Method of Accounting**

The instructions require an organization to use the same method of accounting on Schedule A that it uses on the rest of Form 990. The instructions explain that an organization reporting on the accrual method for 2008 must report the amounts on Schedule A for 2008 using the accrual method, even though on its Schedule A for 2007, it reported support using the cash method, as was required.

### **Membership Dues**

The instructions clarify that “membership dues” should be reported as membership dues only to the extent they are payments made to an organization to purchase admissions, merchandise, services, or the use of facilities, and should be reported as contributions to the extent they are payments to provide support for the organization.

### **Supporting Organizations**

The instructions explain that the organization’s exemption letter or subsequent determination letter may state the type of supporting organization it is, and if it does, the organization should check the appropriate box. However, if the letter does not include this information, the organization may leave this line blank.

The instructions clarify that organizations may request a Type I, II or III determination letter from the IRS to determine its status as a supporting organization.

### **Private Schools**

Line 2 provides identical instructions to the 2007 Form 990 for organizations classified as a private school, which must complete Schedule E, *Schools* (see Schedule E and related instructions).

### **Form 8734 Replacement**

#### Prior Rules

An organization that applied for exemption under section 501(c)(3) and requested public charity status under section 170(b)(1)(A)(vi) or section 509(a)(2) and completed less than one tax year consisting of at least eight full months was required to request an “advance ruling” on its public charity status. Other organizations that applied for exemption under section 501(c)(3) and requested public charity status under section 170(b)(1)(A)(vi) or section 509(a)(2), and that had not completed five tax years, could also request an “advance ruling.” An organization to which the Service issued an advance ruling was treated as a public charity during a five-year advance ruling period. At the end of this five-year period, the organization had to file Form 8734 to establish that it actually was publicly supported during the five-year period.

#### Planned New Rules

The IRS anticipates that beginning later this year, the IRS will no longer issue advance rulings to organizations applying for exemption under section 501(c)(3). Instead, an organization that applies for exemption under section 501(c)(3) and requests public charity status under section 170(b)(1)(A)(vi) or section 509(a)(2) will receive an exemption letter that it is a public charity, if the Service determines that the organization can reasonably be expected to be publicly supported. The organization has five tax years to establish its public support, similar to the current advance ruling period. At the end of the five-year period, the organization will not have to file Form 8734. Beginning with its sixth tax year, if the organization files Form 990 or 990-EZ, it will have to establish on Schedule A that it is not a private foundation, using tests that are similar to the tests under the current regulations. Currently, a section 501(c)(3) organization

uses a four-year computation period to determine whether it met the 170(b)(1)(A)(vi) or 509(a)(2) public support test during the four year period preceding the current year. Under the new rules, the organization will use a five-year computation period that includes the current year and the four preceding years.

The instructions for Parts II and III state that the organization is to round to the nearest hundredth decimal point in reporting its percentage of public support.

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## 2008 Schedule A (Form 990 or 990-EZ) Instructions Public Charity Status and Public Support

Section references are to the Internal Revenue Code unless otherwise noted.

### General Instructions

#### Purpose of Schedule

Schedule A (Form 990 or 990-EZ) is used by an organization that files Form 990 or Form 990-EZ to provide the required information regarding public charity status and public support.

#### Who Must File

Any organization that answered "Yes," to Form 990, Part IV, *Checklist of Required Schedules*, line 1, must complete and attach Schedule A (Form 990 or 990-EZ) to Form 990. Any section 501(c)(3) organization or 4947(a)(1) nonexempt charitable trust that files a Form 990-EZ must complete and attach this schedule to Form 990-EZ. These include:

- Organizations that are described in section 501(c)(3) and are public charities.
- Organizations that are described in sections 501(e), 501(f), 501(k), or 501(n).
- Nonexempt charitable trusts described in section 4947(a)(1) that are not treated as private foundations.

If an organization is not required to file Form 990 or Form 990-EZ, it is not required to file Schedule A.

**TIP:** Any organization that is tax-exempt under section 501(c)(3) but which is a private foundation rather than a public charity should not file Form 990 or Form 990-EZ, or Schedule A, but should file Form 990-PF. See Instructions to Part I.

#### Accounting Method

When completing Schedule A, the organization must use the same accounting method it checked on Form 990, Part XI, *Financial Statements and Reporting*, line 1, or Form 990-EZ, line G. The organization must use this accounting method in reporting all amounts on Schedule A, regardless of the accounting method it used in completing Schedule A for 2007.

If the accounting method the organization used in completing Schedule A for 2007 was different from the accounting method checked on Form 990, Part XI, line 1, or Form 990-EZ, line G, the organization should not use the amounts reported in the applicable columns of Schedule A for 2007, but should report these amounts in conformity with the accounting method checked on Form 990, Part XI, line 1, or Form 990-EZ, line G.

#### Examples:

- An organization checks "Cash" on line 1 in Part XI of Form 990. It should report the amounts in Part II or Part III using the cash method. If the organization filed a 2007 Schedule A, it should report in the 2004 through 2006 columns on the 2008 Schedule A the same amounts that it reported in the 2004 through 2006 columns on the 2007 Schedule A.

- An organization checks “Accrual” on line 1 in Part XI of Form 990. It should report the amounts in Part II or Part III of Schedule A using the accrual method. If the organization filed a 2007 Schedule A, it should not report in the 2004 through 2006 columns on the 2008 Schedule A the same amounts that it reported in the 2004 through 2006 columns on the 2007 Schedule A but should report these amounts using the accrual method.

If an organization wants to change its overall accounting method, see *General Instruction D* (Accounting Periods and Methods) of the Form 990 or the General Instructions in Form 990-EZ.

## Specific Instructions

### Part I. Reason for Public Charity Status

**Lines 1 through 11. Reason for Public Charity Status.** Check only one of the boxes on lines 1 through 11 to indicate the reason the organization is a public charity for 2008. The reason may be the same as stated in the organization’s IRS exemption letter or subsequent IRS determination letter, or it may be different. An organization that does not check any of the boxes on lines 1 through 11 should not file Form 990 or Form 990-EZ or Schedule A for 2008 but should file Form 990-PF instead.

If an organization believes there is more than one reason why it is a public charity, it should check only one box but may explain the other reasons it qualifies for public charity status in Part IV of Schedule A.

**TIP:** An organization that does not know the public charity status that was stated in its exemption letter or subsequent determination letter may call the Exempt Organizations Customer Account Services toll free at 1-877-829-5500 or write to Internal Revenue Service, TE/GE Customer Account Services, P.O. Box 2508, Cincinnati, OH 45201.

**TIP:** An organization that checks a public charity status different from the reason stated in its exemption letter or subsequent determination letter, although not required, may submit a request to the IRS Exempt Organizations Determinations Office for a determination letter confirming that it qualifies for the public charity status checked. A request should be submitted using the procedures described in Section 9 of Rev. Proc. 2008-4, 2008-1 I.R.B. 121, 134 (updated annually). No user fee is required to be paid.

### Examples:

- The organization received an exemption letter that it is a public charity under section 170(b)(1)(A)(vi). For 2008, it meets the requirements for public charity status under section 170(b)(1)(A)(vi). The organization should check box 7 and complete Part II of Schedule A.
- The organization received an exemption letter that it is a public charity under section 170(b)(1)(A)(vi). For 2008, it does not meet the requirements for public charity status under section 170(b)(1)(A)(vi). Instead, it meets the requirements for public charity status under section 509(a)(2). The organization should check the box on line 9 and complete Part III of Schedule A.

- The organization received an exemption letter that it is a public charity under section 509(a)(2). For 2008, it does not meet the requirements for public charity status under section 509(a)(2) or 170(b)(1)(A)(vi). Instead, it meets the requirements for public charity status as a supporting organization under section 509(a)(3). The organization should check the box on line 11 and the box on either line 11a, 11b, 11c, or 11d, and should complete lines 11e through 11h.
- The organization received an exemption letter that it is a supporting organization under section 509(a)(3). Based on Announcement 2006-93, 2006-48 I.R.B. 1017, the organization submitted a request to the IRS to change its classification to public charity status under section 509(a)(2). The organization received a determination letter from the IRS that it has been reclassified as a public charity under section 509(a)(2). The organization should check the box on line 9 and complete Part III of Schedule A.
- The organization received an exemption letter that it is a public charity under section 170(b)(1)(A)(vi). For 2008, it does not meet the requirements for public charity status under section 170(b)(1)(A)(vi) or section 509(a)(2) or as a supporting organization under section 509(a)(3). Nor does it meet the requirements for public charity status under any other provision of the Internal Revenue Code. The organization is a private foundation and should not file Form 990 or Form 990-EZ or Schedule A (Form 990 or Form 990-EZ) for 2008 but should file Form 990-PF instead.

**New Organizations.** If Form 990 or Form 990-EZ is for the any of the organization's first five tax years as a section 501(c)(3) organization, check the box on line 7, 8, or 9 that corresponds to the organization's public charity status, under section 170(b)(1)(A)(vi) or section 509(a)(2), that is stated in its exemption letter. If the organization's exemption letter was an advance ruling letter, it should check the box that corresponds to the organization's public charity status that is stated in this letter.

- If the organization's exemption letter stated it is a public charity under section 170(b)(1)(A)(vi), it should check the box on line 7 and complete Part II of Schedule A through line 13.
- If the organization's exemption letter stated it is a public charity under section 509(a)(2), it should check the box on line 9 and complete Part III of Schedule A through line 14.

**Example:**

An organization received an exemption letter from the IRS that it is tax-exempt under section 501(c)(3) and a public charity under section 170(b)(1)(A)(vi) effective March 25, 2008, its date of incorporation. The organization uses a calendar year accounting period. When the organization prepares Schedule A Part I for 2008 through 2012, it should check the box on line 7, complete Part II through line 13, and check the box on line 13.

When the organization prepares Schedule A for 2013, if it qualifies as a public charity for 2013, it should check the appropriate box on Part I indicating the reason it is a public charity for 2013, whether or not the reason is the same as stated in its exemption letter or subsequent IRS determination letter. If the line for the box checked requires doing so, it should complete Part II or Part III. If the organization is a private foundation for 2013, it should not file Form 990 or Form 990-EZ or Schedule A but should file Form 990-PF instead.

**Line 1. Church.** Check the box for a church, convention of churches, or association of churches.

**TIP:** Publication 1828, *Tax Guide for Churches and Religious Organizations*, provides the following description of a church: Certain characteristics are generally attributed to churches. These attributes of a church have been developed by the IRS and by court decisions. They include: distinct legal existence; recognized creed and form of worship; definite and distinct ecclesiastical government; formal code of doctrine and discipline; distinct religious history; membership not associated with any other church or denomination; organization of ordained ministers; ordained ministers selected after completing prescribed courses of study; literature of its own; established places of worship; regular congregations; regular religious services; Sunday schools for the religious instruction of the young; schools for the preparation of its ministers. The IRS generally uses a combination of these characteristics, together with other facts and circumstances, to determine whether an organization is considered a church for federal tax purposes.

**Line 2. School.** Check the box on line 2 for a school whose primary function is the presentation of formal instruction, and which regularly has a faculty, a curriculum, an enrolled body of students, and a place where educational activities are regularly conducted. A private school must have a racially nondiscriminatory policy toward its students. For details about these requirements, see Schedule E and the related instructions.

**TIP:** An organization that checks this box on line 2 must also complete Schedule E, *Schools*.

**Line 3. Hospital or Cooperative Hospital Service Organization.** Check the box on line 3 for an organization whose main purpose is to provide hospital or medical care. A rehabilitation institution or an outpatient clinic may qualify as a hospital if its principal purposes or functions are the providing of hospital or medical care, but the term does not include medical schools, medical research organizations, convalescent homes, homes for children or the aged, or vocational training institutions for handicapped individuals.

Check the box on line 3 also for a cooperative hospital service organization described in section 501(e).

**TIP:** An organization that checks this box must also complete Schedule H, *Hospitals*.

**Line 4. Medical Research Organization.** Check the box on line 4 for an organization the principal purpose or function of which is to engage in medical research, and that is directly engaged in the continuous active conduct of medical research in conjunction with a hospital. The hospital must be described in section 501(c)(3) or operated by the Federal government, a state or its political subdivision, a U.S. possession or its political subdivision, or the District of Columbia.

For purposes of Schedule A, *medical research* means investigations, studies, and experiments performed to discover, develop, or verify knowledge relating to physical or mental diseases and impairments and their causes, diagnosis, prevention, treatment, or control.

If the organization primarily gives funds to other organizations (or grants and scholarships to individuals) for them to do the research, the organization is not a medical research organization.

The organization is not required to be an affiliate of the hospital, but there must be a joint effort by the organization and the hospital to maintain continuing close cooperation in the active conduct of medical research.

**Assets test/Expenditure test.** An organization qualifies as a medical research organization if its principal purpose is medical research, and it devotes more than half its assets, or spends at least 3.5% of the fair market value of its endowment, in conducting medical research directly. Either test may be met based on a computation period consisting of the immediately preceding tax year or the immediately preceding four tax years.

If an organization does not satisfy either the assets test or the expenditure test, it may still qualify as a medical research organization, based on the circumstances involved.

These tests are discussed in Regulations sections 1.170A-9(c)(2)(v) and (vi). Value the organization's assets as of any day in its tax year but use the same day every year. Value the endowment at fair market value, using commonly accepted valuation methods. (See Regulations section 20.2031.)

**Line 5. Organization Operated for the Benefit of a College or University.** Check the box on line 5 and complete Part II of Schedule A if the organization receives and manages property for and expends funds to benefit a college or university that is owned or operated by one or more states or their political subdivisions. The school must be an organization described in the instructions for line 2.

Expending funds to benefit a college or university includes acquiring and maintaining the campus, its buildings, and equipment, granting scholarships and student loans, and making any other payments in connection with the normal functions of colleges and universities.

The organization must meet the same public support test described below for line 7. See Rev. Rul. 82-132, 1982-2 C.B. 107.

**Line 6. Federal, State, or local governmental unit.** Since a federal, state or local government or government unit is generally not eligible to obtain exemption under section 501(c)(3), organizations should not check this box. Rev. Rul. 60-384, 1960-2 C.B. 172.

**Line 7. Organization Normally Receiving Substantial Support from a Governmental Unit or the General Public.** Check the box on line 7 and complete Part II of Schedule A if the organization receives a substantial part of its support from governmental units (section 170(b)(1)(A)(v)) or the general public (see instructions for Part II below regarding how an organization may qualify as a publicly supported organization under section 170(b)(1)(A)(vi)).

**Line 8. Community Trust.** Check the box on line 8 and complete Part II of Schedule A if the organization is a community trust and receives substantial support from a governmental unit or the general public. A community trust is a charity that attracts large contributions for the benefit of a particular community or area, often initially from a small number of donors, and is generally governed by representatives of its particular community or area. See Regulations section 1.170A-9(e)(10).



**Line 9. Organization Meeting the Section 509(a)(2) Public Support Tests.** Check the box on line 9 and complete Part III of Schedule A if the organization meets both of the section 509(a)(2) support tests (see instructions for Part III below regarding how an organization may qualify as a publicly supported organization under section 509(a)(2)) .

**Line 10. Organization Operated to Test for Public Safety.** Check the box on line 10 only if the organization has received a ruling from the IRS that it is organized and operated primarily to test for public safety.

**Line 11. Supporting Organization.** Check the box on line 11 if the organization is a supporting organization.

A *supporting organization* is an organization that is operated only for the benefit of and in connection with organizations listed in lines 1 through 9, or with organizations described in sections 501(c)(4), (5), or (6) that meet the tests of section 509(a)(2) (described in line 9 and the instructions for part III below). For more information about supporting organizations see Regulations section 1.509(a)-4, and sections 509(a)(3) and 509(f).

If the organization is a supporting organization, it must also check either box 11a, 11b, 11c or 11d to show the type of supporting organization it is. The organization must also complete lines 11e through 11g, and the table on line 11h.

**Line 11a to 11d. Type of Supporting Organization.** Use the information below to determine the type of supporting organization the organization is. If the organization checks the box on line 11f, the letter the organization received from the IRS identifies its type. If the box checked on line 11a to 11d is different from the type stated in the letter, provide an explanation in Part IV of this Schedule. If the organization does not check the box on line 11f, it should check the box on line 11a to 11d that best describes the type of supporting organization it is.

- **Type I.** A *Type I* supporting organization is operated, supervised or controlled by one or more publicly supported organizations. If the organization can answer "Yes" to the following question, check the box for "*Type I*."

Does the governing body, officers or membership of the supported public charity(ies) select a majority of the supporting organization's officers, directors or trustees?

- **Type II.** A *Type II* supporting organization is supervised or controlled in connection with one or more publicly supported organizations. If the organization can answer "Yes" to the following question, check the box for "*Type II*."

Do the same persons supervise or control the supported organization(s) and the supporting organization, such as directors, trustees, and officers?

- **Type III – Functionally Integrated.** Check this box if:
  1. The organization is not described in *Type I* or *Type II* above,
  2. The organization's activities perform the functions of, or carry out the purposes of, the publicly supported organizations, and

3. But for the organization's involvement, such activities would normally be engaged in by the publicly supported organizations themselves.

See Regulation section 1.509(a)-4(i)(3)(ii), Notice 2006-109, 2006-51 I.R.B. 1121, and any further related guidance for more information.

- **Type III – Other.** Check this box if the organization is not described as a *Type I*, *Type II*, or *Type III - Functionally Integrated* organization.

**Line 11(e). Certification.** A section 509(a)(3) supporting organization cannot be controlled by disqualified persons, other than foundation managers. (See the instructions for Part III, line 7a for a definition of “disqualified persons.”) Section 509(a)(1) or (2) organizations and foundation managers who are disqualified persons only as a result of being foundation managers are not treated as disqualified persons.

**Line 11f – Type of Supporting Organization.** The organization's exemption letter or subsequent determination letter may state the type of supporting organization it is. If it does, check the box on this line. If the letter does not state the type, leave this line blank.

**TIP:** An organization may request a determination letter that describes it as a Type I, Type I, Type III – Functionally Integrated or Type III – Other. A request should be submitted using the procedures described in Section 9 of Rev. Proc. 2008-4, 2008-1 I.R.B. 121, 134 (updated annually). No user fee is required to be paid.

A grantor to a section 509(a)(3) supporting organization, acting in good faith, may rely on this letter in determining whether the organization is a *Type I*, *Type II* or *Type III* organization. The grantor may also rely on certain representations made by the organization, or may rely on a reasoned written opinion of counsel of either the grantor or the organization that the organization is a functionally integrated Type III supporting organization. See Notice 2006-109, Section 3.01.

**Line 11h – Information Regarding Supported Organizations.** An organization checking a box on line 11 must complete the table on line 11h. An organization that supports non-designated publicly supported organizations and meets the requirements of Regulations section 1.509(a)-4(d)(2)(i) (relating to designating the publicly supported organizations by class or purpose rather than by name) should not complete column (iv) but should provide a statement on Part IV of Schedule A explaining how it meets these requirements.

- **Columns (i) and (ii).** List the name and employer identification number (EIN) for each supported organization.
- **Column (iii).** For each supported organization named in column (i), show which line number (from lines 1 through 9) best describes the supported organization. For example, if the organization supported a hospital, enter “3” in column (iii). If the organization supported a federal, state, or local government or governmental unit, or a foreign government, enter “6” in column (iii).
- **Column (iv).** Check “Yes” if the supported organization named in column (i) is specifically named as a supported organization in the organization's declaration of trust, articles of incorporation, or other governing document.

- **Column (v).** Check “Yes” if the organization notified the supported organization named in column (i) of its support.
- **Column (vi).** Check “Yes” if the supported organization named in column (i) is organized in the United States.
- **Column (vii).** Enter the total amount of monetary support paid to, or for the benefit of, the supported organization named in column (i) during 2008. If no monetary support was provided during 2008, enter zero. If the organization provided to or purchased for the benefit of the supported organization services, facilities or goods, explain in Part IV of Schedule A.

**Part II Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

**Caution:** If an organization checked a box on line 5, 7, or 8 of Part I of Schedule A, it should complete Part II. If the organization checks the box on line 13 of Part II, it should stop there and not complete the rest of Part II.

**TIP:** If the organization checked a box on line 5, 7, or 8 of Part I of Schedule A and also checks the box on line 18 of Part II, the organization should complete Part III to determine if it qualifies as a publicly supported organization under section 509(a)(2). If it does, the organization should instead check the box on line 9 of Part I.

**Public Support Test.** For an organization to qualify as a publicly supported organization under section 170(b)(1)(A)(vi), either:

- 33-1/3% or more of its total support must come from governmental agencies, contributions from the general public, and contributions or grants from other public charities, or
- 10% or more of its total support must come from governmental agencies, contributions from the general public, and contributions or grants from other public charities and it must also satisfy a facts and circumstances test.

**Note:** An organization will not meet either public support test if almost all of its support comes from gross receipts from related activities and an insignificant amount of its support comes from governmental units and contributions made directly or indirectly by the general public.

Public support is measured using a five-year computation period. If the organization was not a section 501(c)(3) organization for the entire five-year period in Part II, report amounts only for the years the organization was a section 501(c)(3) organization.

**Line 1. Gifts, Grants, Contributions, and Membership Fees Received.** (Do not include any “unusual grants.”) Include membership fees only to the extent to which the fees are payments to provide support for the organization rather than to purchase admissions, merchandise, services, or the use of facilities. To the extent that the membership fees are payments to purchase admissions, merchandise, services, or the use of facilities in a related activity, report the membership fees on line 12. To the extent that the membership fees are payments to

purchase admissions, merchandise, services, or the use of facilities in an unrelated business activity, report the membership fees on line 9. See Regulation section 1.170A-9(e)(7)(iii).

**Support from a Governmental Unit.** Include on line 1 support received from a governmental unit. This includes any amounts received from a governmental unit, including donations or contributions and amounts received in connection with a contract entered into with a governmental unit for the performance of services or in connection with a government research grant, unless the amounts are received from exercising or performing the organization's tax-exempt purpose or function, which should be reported on line 12. An amount received from a governmental unit is not treated as received from exercising or performing the organization's tax-exempt purpose or function if the payment is to enable the organization to provide a service to, or maintain a facility for, the direct benefit of the public, as for example, to maintain library facilities that are open to the public. See Regulations section 1.170A-9(e)(8) and Rev. Rul. 81-276 (Issue 2).

**Unusual Grants.** For an organization that received any unusual grants during the five-year period, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the grant. If the organization used the cash method for the applicable year, show only the amounts the organization actually received during that year. If the organization used the accrual method for the applicable year, show only the amounts the organization accrued for that year. (Do not file this list with your Form 990 or Form 990-EZ.) An example of such a list is given below.

**Line 1 Example**

<b>Year - 2008</b>	<b>Description</b>
<b>Name - Mr. Distinguished Donor</b>	Undeveloped land
<b>Date of Grant - January 15, 2008</b>	
<b>Amount of Grant - \$60,000</b>	

Include in Part IV of Schedule A a schedule showing the amount of each unusual grant actually received each year (if the cash accounting method is used), or accrued each year (if the accrual accounting method is used). Do not include the names of the grantors.

Unusual grants generally are substantial contributions and bequests from disinterested persons and are:

1. Attracted because of the organization's publicly supported nature,
2. Unusual and unexpected because of the amount, and
3. Large enough to endanger the organization's status as normally meeting either the 33-1/3% public support test or the 10% facts and circumstances test.

A grant that meets these requirements may be treated as an unusual grant that is entirely excluded from the publicly supported computation even if the organization receives the funds over a period of years.

Do not report gross investment income items as unusual grants. Instead, include all investment income on line 8.

See Rev. Rul. 76-440, 1976-2 C.B. 58 and Regulations sections 1.170A-9(e)(6)(ii) and 1.509(a)-3(c)(3) and (4) for details about unusual grants.

**Line 2. Tax Revenues Levied for the Organization's Benefit.** Enter on this line tax revenues levied for the organization's benefit by a governmental unit and either paid to the organization or expended on its behalf. Report these revenues whether or not the organization includes this amount as revenue on its financial statements.

**Line 3. Value of Services Furnished By a Governmental Unit.** Enter on this line the value of services or facilities furnished by a governmental unit to the organization without charge. Do not include the value of services or facilities generally furnished to the public without charge. For example, include the fair rental value of office space furnished by a governmental unit to the organization without charge but only if the governmental unit does not generally furnish similar office space to the public without charge.

**Line 5. Amounts Exceeding 2%.** Enter in column (f) on this line the portion of total contributions by each individual, trust or corporation included on line 1 for the years reported that exceed 2% of the amount reported on line 11 column (f). The 2% limitation does not apply to contributions from organizations qualifying as publicly supported organizations under section 170(b)(1)(A)(vi), governmental units described in section 170(b)(1)(A)(v), and other organizations, such as the following, but only if they also qualify as publicly supported organizations under section 170(b)(1)(A)(vi):

- Churches described in section 170(b)(1)(A)(i).
- Educational institutions described in section 170(b)(1)(A)(ii).
- Hospitals described in section 170(b)(1)(A)(iii).
- Organizations operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv).

Prepare for the organization's files a list showing the name of and amount contributed by each donor (other than a governmental unit or publicly supported organization) whose total gifts during the years reported exceed 2% of the amount reported in line 11 column (f). (Do not file this list with your Form 990 or Form 990-EZ.) See example below.

**Line 5 Example**

Assumption: 2% of the amount on line 11 column (f) of Part II of Schedule A is \$12,000							
<b>Contributors whose total gifts from 2004 through 2008 were in excess of the 2% limitation</b>							
	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>	<b>(g)</b>
<b>Name</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>Total</b>	<b>Excess contributions (col. (f) less the 2% limitation)</b>
XYZ Foundation			\$59,000	\$3,000	\$18,000	\$80,000	\$68,000

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Banana Office Supply	\$12,000			3,000	1,000	\$16,000	4,000
Plum Corporation			15,000	15,000		30,000	18,000
John Smith	5,000	\$5,000	5,000	1,000		16,000	4,000
Sue Adams		10,000		10,000	10,000	30,000	18,000
Raisin Trade Assoc.			20,000	7,000		27,000	15,000
<b>Total</b>	Enter the total of column (g) on line 5 column (f) of Part II						\$127,000

**Line 8. Gross Income from Interest, Dividends, etc.** Include on this line the gross income from interest, dividends, payments received on securities loans (section 512(a)(5)), rents, royalties and income from similar sources. Do not include on this line payments that result from activities of the organization that further its exempt purpose. Instead, report these amounts on line 12.

**Line 9. Net Income from Unrelated Businesses.** Enter on this line the organization's net income from carrying on unrelated business activities, whether or not the activities are regularly carried on as a trade or business. See sections 512 and 513 and the applicable regulations.

Net income and net losses from all of the organization's unrelated business activities should be aggregated. If a net loss results, enter zero on this line.

**Line 10. Other Income.** Include on this line all support as defined in section 509(d) that is not included elsewhere on Part II of Schedule A. Explain on Part IV the nature and source of each amount reported. Do not include gain or loss from the sale of capital assets.

**Line 12. Gross receipts from related activities, etc.** Enter on this line the total amount of gross receipts the organization received from related activities for all the years reported in Part II of Schedule A. Although an organization may otherwise meet the 509(a)(1)/170(b)(1)(A)(vi) or 10% facts and circumstances public support test, it will not be treated as meeting one of these tests if it receives almost all of its support from related activities and an insignificant amount of support from governmental units and public contributions. See Regulations section 1.170A-9(e)(7)(ii).

Include on line 12 gross receipts from admissions, sales of merchandise, performance of services, or furnishing of facilities in any activity which is not an unrelated trade or business (within the meaning of section 513). See section 509(d)(2). For example, include on this line gross receipts:

- From a trade or business in which substantially all of the work is performed by volunteers. Section 513(a)(1).
- From a trade or business carried on by the organization primarily for the convenience of its members, students, patients, officers, or employees. Section 513(a)(2).

- From a trade or business which is the selling of merchandise, substantially all of which the organization received as gifts or contributions. Section 513(a)(3).
- Constituting “qualified public entertainment activities” or “qualified convention and trade show activities.” Section 513(d).
- Constituting certain hospital services. Section 513(e).
- From a trade or business consisting of conducting bingo games. Section 513(f).
- From the activity of soliciting and receiving qualified sponsorship payments. Section 513(i).

**Line 13. First Five Years.** An organization that checks this box should stop here and should not complete the rest of Part II of Schedule A. It should not make a public support computation on line 14 or 15 or check any of the boxes on lines 16 through 18.

**Example**

An organization receives an exemption letter from the IRS that it is tax-exempt under section 501(c)(3) and a public charity under section 170(b)(1)(A)(vi) effective March 25, 2008, its date of incorporation. The organization uses a calendar year accounting period. When the organization prepares Part II of Schedule A for 2008 through 2012, it should check the box on line 13 and should not complete the rest of Part II. When the organization prepares Part II for 2013 and subsequent years, it should not check the box on line 13 and should complete the rest of Part II.

**Line 14. Public Support Percentage for 2008.** Round to the nearest hundredth decimal point in reporting the percentage of public support. For instance, if the organization calculates its public support percentage as 58.3456%, this percentage would be rounded to 58.35% when reported on line 14.

**Line 15. Public Support Percentage from 2007 Schedule A.** For 2008, enter the Public Support Percentage from the 2007 Form 990 or Form 990-EZ, Schedule A, Part IV-A, line 26f. Round to the nearest hundredth decimal point in reporting the percentage of public support.

**TIP:** Although an organization that uses the accrual method for 2008 used the cash method when it prepared the 2007 Form 990 or Form 990-EZ, Schedule A, it should enter on line 15, the Public Support Percentage from the 2007 Form 990 or Form 990-EZ, Schedule A, Part IV-A, line 26f.

**Line 16a. 33-1/3% Test – 2008.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, **check the box on this line and do not complete the rest of Part II of Schedule A.** The organization qualifies as a publicly supported organization for 2008 and 2009.

**Line 16b. 33-1/3% Test – 2007.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, **check the box on this line and do not complete the rest of Part II of Schedule A.** The organization qualifies as a publicly supported organization for 2008.

**Line 17a. 10% Facts and Circumstances Test – 2008.** If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the “facts

and circumstances” test, **check the box on this line and do not complete the rest of Part II of Schedule A.** The organization qualifies as a publicly supported organization for 2008 and 2009. If this box is checked, complete Part IV of this Schedule by describing how the organization meets the “facts and circumstances” test in Reg. 1.170A-9(e)(3). Include in this description the following information:

- Whether the organization maintains a continuous and bona fide program for solicitation of funds from the general public, community, membership group involved, governmental units or other public charities.
- All other facts and circumstances, including the sources of support, whether the organization has a governing board which represents the broad interests of the public, and whether the organization generally provides facilities or services directly for the general benefit of the general public on a continuing basis.
- If the organization is a membership organization, whether the solicitation for dues-paying members is designed to enroll a substantial number of persons in the community, whether dues for individual members have been fixed at rates designed to make membership available to a broad cross section of the interested public, and whether the activities of the organization will be likely to appeal to persons having some broad common interest or purpose.

**Line 17b. 10% Facts and Circumstances Test – 2007.** If the organization did not check a box on line 13, 16a, 16b or 17a, and line 15 is 10% or more, and if the organization meets the “facts and circumstances” test, **check the box on this line and do not complete the rest of Part II of Schedule A.** The organization qualifies as a publicly supported organization for 2008. If this box is checked, complete Part IV of this Schedule by describing how the organization meets the “facts and circumstances” test in Reg. 1.170A-9(e)(3). Include in this description the same information identified in the instructions to line 17a.

**Note:** The alternative test for organizations experiencing substantial and material changes in its sources of support, other than from unusual grants, has been eliminated.

**Line 18. Private Foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, it does not qualify as a publicly supported organization under section 170(b)(1)(A)(iv) or section 170(b)(1)(A)(vi) for 2008 and should check the box on this line. If the organization does not qualify as a public charity under any of the boxes in Part I of Schedule A, lines 1 through 11, it is a private foundation and should not file Form 990 or Form 990-EZ or Schedule A for 2008. Instead, the organization should file Form 990-PF.

**TIP:** If the Form 990 or Form 990-EZ is for the organization's sixth tax year as a section 501(c)(3) organization, and it checked the box on line 18, it should compute the public support percentage on its Form 990 or Form 990-EZ for its first five tax years. If its public support percentage for its first five tax years is 33-1/3% or more, or if it meets the 10% facts and circumstances test for its first five tax years, it will qualify as a public charity for its sixth tax year. If the organization qualifies in this manner, explain in Part IV of Schedule A.

**TIP:** If the organization does not qualify as a publicly supported organization under section 170(b)(1)(A)(vi), it may complete Part III of Schedule A to determine if it qualifies as a publicly supported organization under section 509(a)(2).



### Part III Support Schedule for Organizations Described in IRC 509(a)(2)

**Caution:** If an organization checked the box on line 9 of Part I of Schedule A, it should complete Part III. If the organization checks the box on line 14 of Part III, it should stop there and not complete the rest of Part III.

A private foundation that is terminating its private foundation status under section 507(b)(1)(B) may use Part III of Schedule A to establish that it qualifies as a publicly supported organization under section 509(a)(2) during the 60-month termination period. See the instructions for Form 990-PF.

**TIP:** If the organization checked the box on line 9 of Part I of Schedule A and also checks the box on line 20 of Part III, the organization should complete Part II to determine if it qualifies as a publicly supported organization under section 170(b)(1)(A)(vi). If it does, the organization should instead check the box on line 5, 7 or 8 of Part I, whichever applies.

**Public Support Test.** For an organization to qualify as a publicly supported organization under section 509(a)(2):

- More than 33-1/3% of its support must come from contributions, membership fees, and gross receipts from activities related to its exempt functions or from amounts which are not unrelated trades or businesses under section 513, and
- No more than 33-1/3% of its support must come from gross investment income and net unrelated business income (less section 511 tax) from businesses acquired by the organization after June 30, 1975.

Public support is measured using a five-year computation period. If the organization was not a section 501(c)(3) organization for the entire five-year period in Part III of Schedule A, report amounts only for the years the organization was a section 501(c)(3) organization.

**Line 1. Gifts, Grants, Contributions, and Membership Fees Received.** (Do not include any "unusual grants.") Include membership fees only to the extent to which the fees are payments to provide support for the organization rather than to purchase admissions, merchandise, services, or the use of facilities. To the extent that the membership fees are payments to purchase admissions, merchandise, services or the use of facilities in a related activity, include the membership fees on line 2. See Regulation section 1.509(a)-3(h). To the extent that the membership fees are payments to purchase admissions, merchandise, services, or the use of facilities in an activity that is not an unrelated business under section 513, report the membership fees on line 3. To the extent that the membership fees are payments to purchase admissions, merchandise, services, or the use of facilities in an activity that is an unrelated business, report the net amount either on line 10b or line 11, as appropriate.

**Support from a Governmental Unit.** Include on line 1 support received from a governmental unit. This includes any amounts received from a governmental unit, including donations or contributions and amounts received in connection with a contract entered into with a governmental unit for the performance of services or in connection with a government research grant, unless the amounts are received from exercising or performing the organization's tax-exempt purpose or function which should be reported on line 2. An amount received from a governmental unit is not treated as received from exercising or

performing the organization's tax-exempt purpose or function if the payment is to provide services, facilities or products primarily for the economic benefit of the payee. For example, if a state agency pays an organization to operate an institute to train employees from various industries in the principles of management and administration, the funds received should be included in line 2 as support related to the exercise or performance of the organization's tax-exempt purpose. Regulation section 1.509(a)-3(g).

**Unusual Grants.** For an organization that received any unusual grants during the five-year period, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the grant. If the organization used the cash method for the applicable year, show only the amounts the organization actually received during that year. If the organization used the accrual method for the applicable year, show only the amounts the organization accrued for that year. (Do not file this list with your Form 990 or Form 990-EZ.) See example below.

**Line 1 Example**

<b>Year - 2008</b>	<b>Description</b>
<b>Name - Mr. Distinguished Donor</b>	Undeveloped land
<b>Date of Grant - January 15, 2008</b>	
<b>Amount of Grant - \$60,000</b>	

Include in Part IV of Schedule A a schedule showing the amount of each unusual grant actually received each year (if the cash accounting method is used), or accrued each year (if the accrual accounting method is used). Do not include the names of the grantors.

Unusual grants generally are substantial contributions and bequests from disinterested persons and are:

1. Attracted because of the organization's publicly supported nature,
2. Unusual and unexpected because of the amount, and
3. Large enough to endanger the organization's status as normally meeting the 33-1/3% public support test.

A grant that meets these requirements may be treated as an unusual grant even if the organization receives the funds over a period of years.

Do not report gross investment income items as unusual grants. Instead, include all investment income on line 10a.

See Rev. Rul. 76-440, 1976-2 C.B. 58 and Regulations sections 1.170A-9(e)(6)(ii) and 1.509(a)-3(c)(3) and (4) for details about unusual grants.

**Line 2. Gross Receipts From Activities Related to Organization's Tax-Exempt Purpose.**

Include on line 2 gross receipts from admissions, merchandise sold, or services performed, or facilities furnished, in any activity that is related to the organization's tax-exempt purpose (such as charitable, educational, etc.). To the extent that the membership fees are payments to purchase admissions, merchandise, services or the use of facilities in a related activity, include the membership fees on line 2. See Regulation section 1.509(a)-3(h).

**Line 3. Gross Receipts from Activities Not an Unrelated Trade or Business Under Section 513.** Include on this line gross receipts from:

- A trade or business in which substantially all of the work is performed by volunteers. Section 513(a)(1).
- A trade or business carried on by the organization primarily for the convenience of its members, students, patients, officers, or employees. Section 513(a)(2).
- A trade or business which is the selling of merchandise, substantially all of which the organization received as gifts or contributions. Section 513(a)(3).
- Activities that are “qualified public entertainment activities” or “qualified convention and trade show activities” of certain organizations. Section 513(d).
- Furnishing certain hospital services. Section 513(e).
- A trade or business consisting of conducting bingo games. Section 513(f).
- Qualified pole rentals by a mutual or cooperative telephone or electric company. Section 513(g).
- The distribution of certain low cost articles and exchange and rental of members lists. Section 513(h).
- Soliciting and receiving qualified sponsorship payments. Section 513(i).

**Line 5. Value of Services Furnished By a Governmental Unit.** Enter on this line the value of services or facilities furnished by a governmental unit to the organization without charge. Do not include the value of services or facilities generally furnished to the public without charge. For example, include the fair rental value of office space furnished by a governmental unit to the organization without charge but only if the governmental unit does not generally furnish similar office space to the public without charge.

**Line 7a. Amounts from Disqualified Persons.** Enter on this line the amounts that are included on lines 1, 2 and 3 that the organization received from disqualified persons (Section 4946).

A disqualified person is:

1. A substantial contributor. A substantial contributor is any person who gave an aggregate amount of more than \$5,000, if that amount is more than 2% of the total contributions the foundation or organization received from its inception through the end of the year in which that person's contributions were received. If the organization is a trust, a substantial contributor includes the creator of the trust (without regard to the amount of contributions the trust received from the creator and related persons).

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- Any person who is a substantial contributor at any time generally remains a substantial contributor for all future periods even if later contributions by others push that person's contributions below the 2% figure discussed above.
  - Gifts from the contributor's spouse are treated as gifts from the contributor.
  - Gifts are generally valued at fair market value as of the date the organization received them.
2. An officer, director, or trustee of the organization or any individual having powers or responsibilities similar to those of officers, directors, or trustees.
  3. An owner of more than 20% of the voting power of a corporation, profits interest of a partnership, or beneficial interest of a trust or an unincorporated enterprise that is a substantial contributor to the organization.
  4. A family member of an individual in the first three categories. A *family member* includes only a person's spouse, ancestors, children, grandchildren, great grandchildren, and the spouses of children, grandchildren, and great grandchildren.
  5. A corporation, partnership, trust, or estate in which persons described in 1 through 4 above own more than 35% of the voting power, profits interest, or beneficial interest.

For amounts included in lines 1, 2, and 3 that were received from a disqualified person, prepare a list for your records to show the name of, and total amounts received in each year from each disqualified person. (Do not file this list with your Form 990 or Form 990-EZ.) **Enter the total of such amounts for each year on line 7a.** See example below.

**Line 7a Example**

Disqualified Person	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
David Smith	\$7,000	\$6,000			\$2,000	\$15,000
Anne Parker			\$5,000	\$7,000	\$4,000	\$16,000
<b>Total</b>	\$7,000	\$6,000	\$5,000	\$7,000	\$6,000	\$31,000

**Line 7b. Amounts Exceeding 1%.** For any gross receipts included on lines 2 and 3 from related activities received from any person, or from any bureau or similar agency of a governmental unit, other than from a disqualified person, that exceed the greater of 1% of line 13 for the applicable year or \$5,000, enter the excess on line 7b. Prepare a list for your records to show, for each year, the name of the person or government agency, the amount received during the applicable year, the larger of 1% of line 13 for the applicable year or \$5,000, and the excess, if any. (Do not file this list with your Form 990 or Form 990-EZ.) See example below.

**Line 7b Example  
Year 2008**

(a) Name	(b) Amount Received in 2008	(c) 1% of Amount on Line 13 for 2008	(d) Enter the Larger of column (c) or	(e) 2008 Excess (column (b) less column

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			<b>\$5,000</b>	<b>(d)</b>
Word Processing, Inc.	\$25,000	\$2,000	\$5,000	\$20,000
<b>Enter the total for column (f) on line 7b for 2008</b>				<b>\$20,000</b>

**Line 10a. Gross Income from Interest, Dividends, etc.** Include on this line the gross income from interest, dividends, payments received on securities loans (section 512(a)(5)), rents, royalties and income from similar sources. Do not include on this line payments that result from activities of the organization that further its exempt purpose. Instead, report these amounts on line 2.

**Line 10b. Unrelated Business Taxable Income.** Enter on this line the excess of the organization's unrelated taxable income (as defined in section 512) from trades or businesses that it acquired or commenced after June 30, 1975 over the amount of tax imposed on this income under section 511. Net income and net losses from all of these trades or businesses should be aggregated. If a net loss results, enter zero on this line. See Regulation section 1.509(a)-3(a)(3).

**Line 11. Net Income from Unrelated Businesses.** Enter on this line the organization's net income from carrying on unrelated business activities, whether or not the activities are regularly carried on as a trade or business. See sections 512 and 513 and the applicable regulations.

Net income and net losses from all of the organization's unrelated business activities should be aggregated. If a net loss results, enter zero on this line.

**Line 12. Other Income.** Include on this line all support as defined in section 509(d) that is not included elsewhere on Part III of Schedule A. Explain on Part IV of this Schedule the nature and source of each amount reported. Do not include gain or loss from the sale of capital assets.

**Line 14. First Five Years.** An organization that checks this box should stop here and should not complete the rest of Part III of Schedule A. It should not make a public support computation on line 15 or 16 or an investment income computation on line 17 or 18, or check any of the boxes on line 19 or 20.

**Example**

An organization receives an exemption letter from the IRS that it is tax-exempt under section 501(c)(3) and a public charity under section 509(a)(2) effective March 25, 2008, its date of incorporation. The organization uses a calendar year accounting period. When the organization prepares Part III of Schedule A for 2008 through 2012, it should check the box on line 14 and should not complete the rest of Part III. When the organization prepares Part III for 2013 and subsequent years, it should not check the box on line 14 and should complete the rest of Part III.

**Line 15. Public Support Percentage for 2008.** Round to the nearest hundredth decimal point in reporting the percentage of public support. For instance, if the organization calculates its public support percentage as 58.3456%, this percentage would be rounded to 58.35% when reported on line 15.

**Line 16. Public Support Percentage from 2007 Schedule A.** For 2008, enter the Public Support Percentage from the 2007 Form 990 or Form 990-EZ, Schedule A, Part IV-A, line 27g. Round to the nearest hundredth decimal point in reporting the percentage of public support.

**TIP:** Although an organization that uses the accrual method for 2008 used the cash method when it prepared the 2007 Form 990 or Form 990-EZ, Schedule A, it should enter on line 16, the Public Support Percentage from the 2007 Form 990 or Form 990-EZ, Schedule A, Part IV-A, line 27g.

**Line 17. Investment Income Percentage for 2008.** Round to the nearest whole percentage.

**Line 18. Investment Income Percentage from 2007 Schedule A.** For 2008, enter the Investment Income Percentage from the 2007 Form 990 or Form 990-EZ, Schedule A, Part IV-A, line 27h. Round to the nearest whole percentage.

**Line 19a. 33-1/3% Tests – 2008.** If the organization did not check the box on line 14, and Line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, **check the box on this line and do not complete the rest of this schedule.** The organization qualifies as a publicly supported organization for 2008 and 2009.

**Line 19b. 33-1/3% Tests – 2007.** If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, **check the box on this line and do not complete the rest of this schedule.** The organization qualifies as a publicly supported organization for 2008.

**Note:** The alternative test for organizations experiencing substantial and material changes in its sources of support, other than from unusual grants, has been eliminated.

**Line 20. Private Foundation.** If the organization did not check a box on line 14, 19a or 19b, it does not qualify as a publicly supported organization under section 509(a)(2) for 2008 and should check the box on this line. If the organization does not qualify as a public charity under any of the boxes in Part I of Schedule A, lines 1 through 11, it is a private foundation and should not file Form 990 or Form 990-EZ or Schedule A for 2008. Instead, the organization should file Form 990-PF.

**TIP:** If the Form 990 or Form 990-EZ is for the organization's sixth tax year as a section 501(c)(3) organization, and it checked the box on line 20, it should compute the public support percentage and the investment income percentage on its Form 990 for its first five tax years. If its public support percentage for its first five tax years is more than 33-1/3% and the investment income percentage for its first five tax years is not more than 33-1/3%, it will qualify as a public charity for its sixth tax year. If the organization qualifies in this manner, explain in Part IV of Schedule A.

**TIP:** If the organization does not qualify as a publicly supported organization under section 509(a)(2), it may complete Part II of Schedule A to determine if the organization qualifies as a publicly supported organization under section 170(b)(1)(A)(vi).

#### **Part IV Supplemental Information**

Use Part IV of Schedule A to provide narrative information required, if applicable, in Part II, line 10, and line 17a or 17b, and in Part III, line 12. Also use Part IV to provide other narrative explanations required by these instructions or to supplement responses to questions in Schedule A. Identify the specific part and line number that the response supports, in the order in which they appear on Schedule A.

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