Highlights

Part I, line 1 fringes or expense amounts.

- First class travel includes any upgrades that cost the organization any additional amount
- Clarifies that club dues do not include provision of certain athletic facilities that are on-premises, or provided by a school and generally available for use by its students, faculty and employees

Part I, line 4 severance, change of control, and supplemental retirement plan amounts.

- Clarifies that the organization must report payments of such amounts during the year in the supplemental response to line 4, but is not required to report amounts of accruals by listed persons; instead, can describe the terms and conditions of such arrangements in narrative format
- The IRS requests comments on the definition of supplemental retirement plan for this purpose

Part I, lines 5 and 6 contingent amounts.

- Provides examples to illustrate what is meant by "contingent on revenues," "contingent on net earnings," and "equity-based compensation"

Part I, line 8 initial contract exception.

- Clarifies that the organization does not report an arrangement as subject to the initial contract exception if the organization used the rebuttable presumption process to establish the listed person's compensation

Part II, column (C) deferred compensation.

- Clarifies that deferred compensation includes earnings accruals and increases in actuarial value for listed persons, but only to the extent the increases exceed market "time value of money" or "rate of return" increases (using 120% of the AFR as the standard)
- Requires reporting of deferred compensation prior to vesting, such as ratably as it is earned, and provides examples illustrating the rules
- IRS requests comments on whether reporting should not be required prior to vesting (unless it is reported on the Form W-2 Box 5)

Part II, column (D) nontaxable benefits

- Excludes from reporting as nontaxable fringe benefits in column (D) all fringe benefits excludible under section 4958 as disregarded benefits (more than just working condition and de minimis fringes)

Part II, column (F) prior reported compensation

- Clarifies that this applies only to amounts included in this year's form, and does not include corrections, repayments, or forfeitures of prior year amounts not reported in this year's compensation

2008 Schedule J (Form 990) Instructions
Compensation Information

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

General Instructions

Purpose of Schedule
Schedule J (Form 990) is used by an organization that files Form 990 to report compensation information for certain officers, directors, individual trustees, key employees and highest compensated employees, and information on certain of the organization's compensation practices.

Use Schedule J-1 to report additional information for Part II of Schedule J. Use as many Schedules J-1 as needed.

Who Must File
Any organization that answered "Yes" to Form 990, Part IV, line 23, must complete Schedule J, *Compensation Information*. Do not file Schedule J for institutional trustees.

If an organization is not required to file Form 990, it is not required to file Schedule J.

Specific Instructions

Overview
Part I asks questions regarding certain of the organization's compensation practices. Part I generally pertains to all officers, directors, trustees and employees of the organization listed in Form 990, Part VII, Section A, regardless of whether the organization answered "yes" to line 23 of Part IV for all such individuals. However, only the organizations that are described in "Who Must File" above must complete Part I. Unless stated otherwise, Part I pertains to compensation practices only of the organization, not of related organizations. Part I lines 5-8 must be completed only by section 501(c)(3) and 501(c)(4) organizations.

Part II requires detailed compensation information for individuals for whom the organization answered "yes" to line 23 of Form 990 Part IV.

Part III is used to provide explanations of answers as required in Parts I or II.

Unless stated otherwise, all questions pertain to activity during the calendar year ending with or within the organization's tax year.

Part I: Questions Regarding Compensation.
For purposes of Part I, a "listed person" is a person listed in Form 990, Part VII, Section A.

Line 1a. Certain benefits. Check the appropriate box(es) if the organization provided any of the listed benefits to any of the persons listed in Form 990, Part VII, Section A, regardless of whether such benefits are reported as compensation on Form W-2, Box 5 or Form 1099-MISC, Box 7. For each of the listed benefits provided to or for a listed person, provide in Part III of this Schedule relevant information regarding these items, which may include:

- the type of benefit;
- the listed person that received the benefit;
- whether the benefit, or part of it, was treated as taxable compensation to the listed person.

"First-class travel" refers to any travel on a passenger airplane, train or boat with first-class seat or accommodations, for which a listed person or his or her companion is availed the first-class accommodations and any portion of the cost above the lower-class fare is paid by the organization. Bump-ups to first class free of charge or as a result of using frequent flyer benefits, or similar arrangements that are at no additional cost to the organization, may be disregarded. First-class travel also includes any travel on an airplane or boat that is owned by the organization.

"Charter travel" refers to travel on an airplane, train or boat under a charter or rental arrangement.

"Travel for companions" refers to any travel of a listed person's guest that is not traveling primarily for bona fide business purposes of the organization. It also refers to any travel of a listed person's *family members*, whether or not for bona fide business purposes.

"Tax indemnification" and "gross-up payments" refer to the organization's payment or reimbursement of any tax obligations of the listed person.

"Discretionary spending account" refers to an account or sum of money under the control of a listed person with respect to which he or she is not accountable to the organization under an accountable plan, whether or not actually used for any personal expenses. Accountable plans are discussed in the instructions for Part II below.

"Housing allowance or residence for personal use" refers to any payment or provision of housing by the organization.

"Payments for business use of personal residence" refer to any payment by the organization in exchange for the use of all or part of a listed person's residence for any purpose of the organization.

"Health or social club dues or initiation fees" refer to any payment of dues by the organization for the membership of a listed person in a health or fitness club or a social or recreational club, whether or not such clubs are tax-exempt. It does not include membership fees for an organization described in section 501(c)(3) or 501(c)(6) unless such organization provides health, fitness, or recreational facilities available for the regular use of a listed person. "Health club dues" do not include provision by the organization of an on-premises athletic facility described in section 132(j)(4), or provision by a school of an athletic facility available for general use by its students, faculty, and employees. “Dues” include the entrance fee, periodic fees, and amounts paid for use of such facilities.

“Personal services” are any services for the personal benefit of a listed person or the family or friends of a listed person, whether provided regularly (on a full-time or part-time basis) or as needed, whether provided by an employee of the organization or independent contractor (and whether the independent contractor is an individual or an organization). They include, but are not limited to, services of a babysitter, bodyguard, butler, chauffeur, chef, concierge or other person who regularly runs non-incidental personal errands for the listed person or the listed person’s family or friends, escort, financial planner, handyman, landscaper, lawyer, maid, masseur/masseuse, nanny, personal trainer, personal advisor or counselor, pet sitter, physician or other medical specialist, tax preparer, and tutor for non-business purposes. Personal services do not include services provided to all employees on a nondiscriminatory basis under a qualified employee benefit plan.

Line 1b. Written policy. If the organization provided any of the benefits listed in line 1a, answer “Yes” if the organization followed a written policy regarding the payment, provision or reimbursement of all such benefits to listed persons. If the organization does not follow a written policy for payment, provision or reimbursement of any listed benefits, explain in Part III who decided the organization would provide such benefits and the decision-making process.

Line 2. Substantiation. Answer “Yes” if the organization required substantiation of all expenses or benefits listed in line 1, in accordance with the rules for accountable plans discussed below, prior to reimbursing or allowing all such expenses incurred by all officers, directors, trustees, and the CEO/Executive Director or other top management official.

Line 3. Methods of establishing compensation. Check the appropriate box(es) to indicate which methods, if any, the organization used to establish the compensation of the organization’s CEO/Executive Director. Explain in Schedule J, Part III if the organization shared the CEO’s services with a related organization that used one of the methods set forth below to establish the aggregate compensation of both organizations.

“Compensation committee” refers to a committee of the organization’s governing body responsible for determining the CEO’s compensation package, whether or not the committee has been delegated the authority to make an employment agreement with the CEO on behalf of the organization. The compensation committee may also have other duties.

“Compensation consultant” refers to a person outside the organization that advises the organization regarding the CEO’s compensation package, holds himself or herself out to the public as a compensation consultant or performs valuations of non-profit executive compensation on a regular basis, and is qualified to make valuations of the type of services provided. The consultant is independent if he or she does not have a family or business relationship with the CEO, and if a majority of his or her appraisals made during his or her taxable year are performed for persons other than the organization, even if the consultant's firm also provides tax and audit services to the organization.

"Form 990 of other organizations" refers to compensation information reported in Forms 990 of similarly situated organizations.

"Written employment agreement" refers to one or more recent or current written employment agreements to which the CEO and another organization are or were parties, written employment agreements involving similarly situated CEOs with similarly situated organizations, or written employment offers to the CEO from other organizations dealing at arm's length.

"Compensation survey or study" refers to a study of CEO compensation or functionally comparable positions in similarly situated organizations.

"Approval by the board or compensation committee" refers to the ultimate decision by the governing body or compensation committee on behalf of the organization as to (1) whether to enter into an employment agreement with the CEO, and (2) the terms of such agreement.

Line 4. Severance, change of control, supplemental retirement, and equity-based compensation. List in Part III of this Schedule the names of persons paid amounts during the year under any arrangement described in lines 4a-4c, and report the amounts paid during the year to each such person. Also describe in Part III the terms and conditions of any arrangement described in lines 4a-4c in which one or more listed persons participated during the year.

Line 4a. Severance or change-of-control payments. Answer "Yes" if a listed person received a severance or change-of-control payment from the organization. A severance payment is a payment made if the right to the payment is contingent solely upon the person's severance from service in specified circumstances, such as upon an involuntary separation from service. Payments under a change-of-control arrangement are made in connection with a termination or change in the terms of employment resulting from a change in control of the organization. Treat as a severance payment any payment to a current or former officer, director, trustee, or employee in satisfaction or settlement of a claim for wrongful termination or demotion.

Line 4b. Supplemental nonqualified retirement plan. Answer "Yes" if a listed person participated in or received payment from any supplemental nonqualified retirement plan established, sponsored, or maintained by or for the organization or a related organization, including a plan described in section 457(f). A supplemental nonqualified retirement plan is a nonqualified retirement plan that is not generally available to all employees but is available only to a certain class or classes of management or highly compensated employees.

Line 4c. Equity-based compensation. Answer "Yes" if a listed person participated in or received payment from the organization or a related organization of any equity-based compensation (such as stock, stock options, stock appreciation rights, restricted stock, or phantom or shadow stock), or participated in any equity compensation plan or arrangement sponsored by the organization or a related organization, whether the compensation is determined by reference to equity in a partnership, limited liability company, or corporation. Equity-based compensation does not include compensation contingent on the revenues or net earnings of the organization, which are addressed by lines 5 and 6 below.

Example. A, a listed person, is an employee of the organization (B). B owns an interest in a for-profit subsidiary (C) that is a stock corporation. As part of A's compensation package, B provides stock options to A that permit A to obtain C stock for a price other than the fair market value of the C stock at the time of the acquisition of the stock by A. This is an equity-based compensation arrangement for purposes of line 4c. The same would be true if C were a partnership, limited liability company, or publicly traded corporation and B provided A a profits, capital interest, or stock in C under similar terms.

Line 5. Compensation contingent on revenues. Answer "Yes" if the organization paid or accrued with respect to a listed person any compensation determined in whole or in part by the revenues (gross or net) of one or more activities of the organization or a related organization, or by the revenues of the organization or a related organization as a whole. For this purpose, net revenues means gross revenues less certain expenses, but does not mean net income or net earnings.

Example. A, a listed person, is a physician employed by the organization (B). As part of A's compensation package, A is to be paid a bonus equal to x% of B's net revenues from a particular department operated by B for a specified period of time. This arrangement is a payment contingent on revenues of the organization, and must be reported for line 5 purposes, regardless of whether the payment is conditioned on achieving a certain revenue target. However, if instead the bonus payment is a specific dollar amount (for instance, $5,000) to be paid only if a net revenue target of the department is achieved, the payment is not contingent on revenues of the organization for this purpose.

Line 6. Compensation contingent on net earnings. Answer "Yes" if the organization paid or accrued with respect to a listed person any compensation determined in whole or in part by the net earnings of one or more activities of the organization or a related organization, or by the net earnings of the organization or a related organization as a whole.

Example. A, a listed person, is an employee of the organization (B). As part of A's compensation package, A is to be paid a bonus equal to x% of B's net earnings for a specified period of time. This arrangement is a payment contingent on net earnings of the organization for line 6 purposes, regardless of whether the payment is conditioned on achieving a certain net earnings target. However, if instead the bonus payment is a specific dollar amount to be paid only if a net earnings target is achieved, the payment is not contingent on the net earnings of the organization for this purpose.

Line 7. Other non-fixed payments. Answer "Yes" if the organization provided any non-fixed payments, not described in lines 5 and 6, with respect to a listed person. A fixed amount is an amount of cash or other property specified in the contract, or determined by a fixed formula specified in the contract, which is to be paid or transferred in exchange for the provision of specified services or property. A fixed formula may incorporate an amount that depends upon future specified events or contingencies, provided that no person exercises discretion when calculating the amount of a payment or deciding whether to make a payment (such as a bonus). Amounts paid or accrued with respect to any listed person that are not fixed amounts as defined above are non-fixed amounts. For example, any amount paid to a person under a reimbursement arrangement where discretion is exercised by any person with respect to the amount of expenses incurred or reimbursed is a non-fixed amount. See Regulations Section 53.4958-4(a)(3).

Exception: Amounts payable pursuant to a qualified pension, profit-sharing, or stock bonus plan under section 401(a), or pursuant to an employee benefit program that is subject to and satisfies coverage and nondiscrimination rules under the Internal Revenue Code (e.g., sections 127 and 137), other than nondiscrimination rules under section 9802, are treated as fixed payments for purposes of line 7, regardless of the organization's discretion with respect to the plan or program. The fact that a person contracting with the organization is expressly granted the choice whether to accept or reject any economic benefit is disregarded in determining whether the benefit constitutes a fixed payment for purposes of line 7.

Line 8. Initial contract exception. Answer "Yes" if any amounts reported in Form 990, Part VII were paid pursuant to a contract that was subject to the initial contract exception described in Regulations Section 53.4958-4(a)(3). Fixed payments made pursuant to an "initial contract" are not subject to section 4958 of the Code. An initial contract is a binding written contract between the organization and a person who was not a disqualified person (within the meaning of section 4958(f)(1) of the Code) with respect to the organization immediately prior to entering into the contract. See the instructions to line 7 for the definition of fixed payments. For purposes of completing line 8, do not include payments pursuant to a contract that was reviewed and approved by the organization pursuant to the rebuttable presumption procedure described in Regulations section 53.4958-6(c).

Part II: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Report in Part II compensation for the calendar year ending with or within the organization's tax year paid to or earned by the following individuals:

- Each of the organization's former officers, former directors, former trustees, former key employees, and former five highest compensated employees who received more than $100,000 of reportable compensation from the organization and/or related organizations (disregarding payments from a related organization if below $10,000);
- Each of the organization's former directors or trustees who received, solely in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and/or related organizations;
- Each of the organization's current or former officers, directors, trustees, key employees, and five highest compensated employees for whom the sum of Form 990, Part VII, Section A, Columns (D), (E), and (F) is greater than $150,000; and
- Each of the organization's current or former officers, directors, trustees, key employees, or five highest compensated employees who received or accrued compensation for services rendered to the organization from an unrelated organization, and who is required to be reported in response to line 5 of Part VII, Section A.

Do not list any individuals in Schedule J, Part II that are not listed in Form 990, Part VII Section A. Do not list in Part II management companies or other organizations providing services to the organization.

For each individual listed, report compensation on two rows: compensation from the organization on the first row, and compensation from all related organizations on the second row. "Related organizations" are defined in the Schedule R instructions. If there is no compensation to report in a particular column, enter -0-. If the organization answered "yes" to Form 990, Part VII, Section A, line 5, such compensation from the unrelated organization should be reported on Schedule J as if it were received from the organization, and report the name of the unrelated organization in Part III of this Schedule.

For special instructions for group returns, see the instructions for Form 990, Part VII.

For a table showing how and where to report certain types of compensation on Schedule J, see the instructions to Line 1 of Part VII, Section A.

For purposes of the following Schedule J, Part II instructions, a "listed person" is a person required to be listed in Schedule J, Part II.

If there are more individuals to report in Part II than space available, report the additional individuals in Part 1 of Schedule J-1. Use as many Schedules J-1 as needed.

Column (A). Name. State the name of each person who must be listed in Schedule J, Part II.

Column (B). Breakdown of W-2 and 1099-MISC compensation.

> **Column (B)(i). Base compensation.** Report the listed person's base compensation that is included in Box 5 of Form W-2, or Box 7 of Form 1099-MISC, issued to the person. Base compensation means non-discretionary payments to a person agreed upon in advance, contingent only on the payee's performance of agreed-upon services (such as salary or fees).
>
> **Column (B)(ii). Bonus and incentive compensation.** Report the listed person's bonus and incentive compensation that is included in Box 5 of Form W-2, or Box 7 of Form 1099-MISC, issued to the person. Examples include payments based on satisfaction of a performance target (other than mere longevity of service), and payments at the beginning of a contract before services are rendered (i.e., signing bonus).
>
> **Column (B)(iii). Other reportable compensation.** Report all other payments to the listed person included in Box 5 of Form W-2, or Box 7 of Form 1099-MISC issued to the person but not reflected in Columns (B)(i) or (ii). Examples may include, but are not limited to, current-year payments of amounts earned in a prior year, payments under a severance plan, payments under a arrangement providing for payments upon the change in ownership or control of the organization or similar transaction, and awards based on longevity of service.

Column (C). Deferred compensation. Report all deferrals of compensation (plus earnings accrued on deferred amounts and/or increases in actuarial value, if any, to the extent they exceed the increases that would be determined based on an interest or earnings rate that equals 120% of the applicable Federal rate)) for the listed person under any retirement or other deferred compensation plan, whether qualified or non-qualified, that is established, sponsored, or maintained by or for the organization or a related organization. Do not report in Column (C) any payments to a listed person of compensation that are included in Box 5 of Form W-2, or Box 7 of Form 1099-MISC, issued to the person for the calendar year ending with or within the organization's tax year. Report a reasonable estimate if actual numbers are not readily available.

For this purpose, deferred compensation is compensation that is earned or accrued in, or is attributable to, one year and deferred to a future year for any reason, whether or not funded, vested, or subject to a substantial risk of forfeiture. Note that different rules may apply for determining whether an arrangement provides for deferred compensation for purposes of Code provisions such as sections 83, 409A, 457(f), or 3121(v). Earned but unpaid incentive compensation may be deferred pursuant to a deferred compensation plan. Do not report deferred compensation in Column (C) before it is earned. For this purpose, deferred compensation is treated as earned in the year that the relevant specified performance criteria (other than merely longevity of service) under the relevant deferred compensation plan are satisfied, whether or not payment is actually made in that year. If the payment of an amount of deferred compensation requires the employee to perform a period of services, the amount is treated as accrued and earned ratably over the course of the service period, event though it is not funded and may be subject to a substantial risk of forfeiture until the service period is completed.

Report deferred compensation for each listed person in Schedule J regardless of whether such compensation is deferred as part of a deferred compensation plan that is administered by a separate trust, as long as the plan is established, sponsored, or maintained by or for the organization or a related organization for the benefit of the organization's officers, directors, trustees or employees.

<u>Example 1</u>. Executive participates in Organization A's nonqualified deferred compensation plan. Under the terms of the plan beginning January 1 of calendar year 1, she earns for each year of service an amount equal to 2% of her base salary of $100,000 for that year. These additional amounts are deferred and are not vested until Executive has completed three years of service with Organization A. In year 4 the deferred amounts for years 1 through 3 are paid to Executive. For each of the years 1 through 3, Organization A reports $2000 of deferred compensation for Executive in Column (C). For year 4, Organization A reports $6000 in Column (B)(iii) and $6000 in Column (F).

<u>Example 2</u>. Under the terms of his employment contract with Organization B beginning July 1 of calendar year 1, Executive is entitled to receive $50,000 of additional compensation after he has completed five years of service with the organization. The compensation is contingent only on the longevity of service. The $50,000 is treated as accrued and earned ratably over the course of the five years of service, even though it is not funded or vested until Executive has completed the five years. Organization makes payment to B in calendar year 6. Organization B reports $5000 of deferred

compensation in Column (C) for calendar year 1 and $10,000 for each of calendar years 2-5. For calendar year 6 Organization B reports $50,000 in Column (B)(iii) and $45,000 in Column (F).

Example 3. Executive participates in Organization C's incentive compensation plan. The plan covers calendar years 1 through 5. Under the terms of the plan, Executive is entitled to earn 1% of Organization C's total productivity savings for each year during which Organization C's total productivity savings exceed $100,000. Earnings under the incentive compensation plan will be payable in year 6, to the extent funds are available in a certain "incentive compensation pool." For the years 1 and 2, Organization C's total productivity savings are $95,000. For each of the years 3, 4 and 5, Organization C's total productivity savings are $120,000. Accordingly, Executive earns $1200 of incentive compensation in each of years 3, 4 and 5. She does not earn anything under the incentive compensation plan in years 1 and 2 because the relevant performance criteria were not met in those years. Although the amounts earned under the plan for years 3, 4 and 5 are dependent upon there being a sufficient incentive compensation pool from which to make the payment, Organization C reports $1200 of deferred compensation in Column (C) in years 3, 4 and 5. For year 6 Organization C reports $3600 in Column (B)(ii) and $3600 in Column (F).

Column (D). Nontaxable benefits. Nontaxable benefits are benefits specifically excluded from taxation under the Internal Revenue Code, e.g., under section 119. Report the value of all nontaxable benefits provided to or for the benefit of the listed person, other than benefits disregarded for purposes of section 4958 under Regulations section 53.4958-4(a)(4). Common nontaxable and section 4958 disregarded benefits, referred to below as "fringe benefits," are discussed in detail below.

Depending on the type of benefit, fringe benefits may be provided only to employees or also to persons other than employees, such as directors, trustees, and independent contractors. Fringe benefits may be entirely personal in nature or may combine personal and business elements.

The taxability of a benefit may depend upon the form in which it is provided. For example, a cash housing allowance is ordinarily reportable in Form W-2, Box 5. Under section 119, housing provided for the convenience of the employer may be excludable, and the fair rental value of in-kind housing provided to certain school employees may be part taxable and part excludable, depending on facts and circumstances. Taxable benefits must be reported in Form W-2.

The following benefits provided for a listed person must be reported in Column (D) to the extent not reported as taxable compensation in Form W-2, Box 5 or Form 1099-MISC, Box 7:

- value of housing provided by the employer;
- educational assistance.
- health insurance;
- medical reimbursement programs;
- life insurance;
- disability benefits;

- long-term care insurance;
- dependent care assistance;
- adoption assistance;
- payment or reimbursement by the organization of (or payment of liability insurance premiums for) any penalty, tax, or expense of correction owed under chapter 42 of the Code, any expense not reasonably incurred by the person in connection with a civil judicial or civil administrative proceeding arising out of the person's performance of services on behalf of the organization, or any expense resulting from an act or failure to act with respect to which the person has acted willfully and without reasonable cause.

The list above is not exclusive.

Disregarded benefits. Disregarded benefits under Regulations section 53.4958-4(a)(4) need not be reported in column (D). Disregarded benefits generally include fringe benefits excluded from gross income under section 132. These benefits include the following:

- No-additional cost service;
- Qualified employee discount;
- Working condition fringe;
- De minimis fringe;
- Qualified transportation fringe;
- Qualified moving expense reimbursement;
- Qualified retirement planning services; and
- Qualified military base realignment and closure fringe.

De minimis fringe. A de minimis fringe is a property or service the value of which, after taking into account the frequency with which similar fringes are provided by the employer to the employees, is so small as to make accounting for it unreasonable or administratively impractical.

Working condition fringe. A working condition fringe is any property or service provided to an employee to the extent that, if the employee paid for the property or service, the payment would be deductible by the employee under section 162 (ordinary and necessary business expense) or 167 (depreciation). In some cases, property provided to employees may be used partly for business and partly for personal purposes, such as automobiles. In that case the value of the personal use of such property is taxable compensation, and the value of the use for business purposes a working condition fringe benefit.

Accountable plan amounts as working condition fringes. Expense reimbursements and allowances provided to employees under an accountable plan are a working condition fringe. An accountable plan is a reimbursement or other expense allowance arrangement that meets the following rules:

1. the expenses covered under the plan must be reasonable employee business expenses that are deductible under section 162 or other provisions of the Code,

2. the employee must adequately account to the employer for the expenses within a reasonable period of time, and
3. the employee must return any excess allowance or reimbursement within a reasonable period of time. See Regulations section 1.62-2 and Publication 535 (*Business Expenses*), for explanation of accountable plans.

The method by which benefits under an accountable plan are provided (whether reimbursement, cash advances with follow-up accounting, or charge by the employee on company credit card) is not material. Payments that do not qualify under the accountable plan rules, such as payments for which the employee did not adequately account to the organization, or allowances that were more than the payee spent on serving the organization, constitute reportable compensation.

Directors and trustees are treated as employees for purposes of the working condition fringe provisions of section 132. Therefore, treat cash payments to directors or trustees made under circumstances substantially identical to the accountable plan provisions as a section 132 working condition fringe.

See Publication 15-B (*Employer's Guide to Fringe Benefits*), Publication 521 (*Moving Expenses*), and a chapter entitled *Unreimbursed Employee Expenses* in Publication 529 (*Miscellaneous Deductions)*, for further explanation of section 132 fringe benefits and for determining whether a given section 132 fringe benefit is available to non-employees, such as directors and trustees, or to persons who no longer work for you.

Column (F). Compensation reported in prior Form 990. Report in Column (F) any payment reported in this year's Column (B) to the extent it was already reported as compensation to the listed person in a prior Form 990, 990-EZ, or 990-PF. For this purpose, the amount must have been reported as compensation specifically for the listed person on the prior form; inclusion of the amount in the organization's compensation expense reported in its Statement of Functional Expenses is not sufficient. For example, do not include in Column (F) amounts that were reported in a prior Form 990 but that were forfeited or repaid by the listed person or otherwise recovered by the organization during this tax year, and which are not reported in Column (B) for this year.

Part III Supplemental Information
Use Part III to provide narrative information, explanations, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also use Part III to provide other narrative explanations and descriptions. Identify the specific part and line(s) that the response supports.