

## **2008 Schedule A (Form 990 & 990EZ), Public Charity Status and Public Support**

**Purpose:** This is the first circulated draft for your review and comments of the 2008 Form 990 Schedule A (Form 990 & 990-EZ), Public Charity Status and Public Support.

**TPCC Meeting:** None, but one may be arranged if requested.

**Instructions:** The instructions will be circulated at a later date. The 2007 Instructions for Schedule A (Form 990& 990-EZ) are available at <http://www.irs.gov/pub/irs-pdf/i990sa.pdf>.

**Prior Version:** 2007 Schedule A (Form 990 & 990-EZ) is available at: <http://www.irs.gov/pub/irs-pdf/f990sa.pdf>.

**Other Products:** Circulations of draft tax forms, instructions, notices and publications are posted at: <http://taxforms.web.irs.gov/Circulations/index.htm>.

**Comments:** Please email, fax, call, or mail any comments by **March 17, 2008**, to me and email the form's reviewer, Johnny Cervantes, at [Johnny.Cervantes@irs.gov](mailto:Johnny.Cervantes@irs.gov).

Thank you,

**Philip A. Millet**

Tax Law Specialist  
Suite 6242  
Tax Forms and Publications  
SE: W: CAR: MP: T: T: FP  
E-Mail: [Philip.Millet@irs.gov](mailto:Philip.Millet@irs.gov)  
Phone: (202) 927-9826  
Fax: (202) 622-5004

## **Major Changes-2008 Schedule A (Form 990 & 990-EZ), Public Charity Status and Public Support**

This is major revision of this form. Changes were made as to the type of information requested on this form as well as placement of data on various lines and pages. All changes were made by Tax-Exempt and Government Entities-Exempt Organizations Division (TEGE-EO). All changes have been reviewed by TEGE-EO.

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

To be completed by all section 501(c)(3) organizations.

See instructions.

OMB No. 1545-0047

**2008**

**Open to Public Inspection**

<b>Name of the organization</b>	<b>Employer identification number</b>
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**Part I Reason for Public Charity Status** (to be completed by all organizations) (See instructions)

The organization is not a private foundation because it is: (Please check only **one** applicable box.)

- 1**  A church, convention of churches, or association of churches. **Section 170(b)(1)(A)(i).**
- 2**  A school. **Section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3**  A hospital or a cooperative hospital service organization. **Section 170(b)(1)(A)(iii).** (Attach Schedule H.)
- 4**  A medical research organization operated in conjunction with a hospital. **Section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5**  An organization operated for the benefit of a college or university owned or operated by a governmental unit. **Section 170(b)(1)(A)(iv).** (Complete the *Support Schedule* in Part II.)
- 6**  A federal, state, or local government or governmental unit. **Section 170(b)(1)(A)(v).**
- 7**  An organization that normally receives a substantial part of its support from a governmental unit or from the general public. **Section 170(b)(1)(A)(vi).** (Complete the *Support Schedule* in Part II.)
- 8**  A community trust. **Section 170(b)(1)(A)(vi).** (Complete the *Support Schedule* in Part II.)
- 9**  An organization that normally receives: (1) more than 33% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. **Section 509(a)(2).** (Complete the *Support Schedule* in Part III.)
- 10**  An organization organized and operated exclusively to test for public safety. **Section 509(a)(4).** (See instructions.)
- 11**  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). **Section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a**  Type I
  - b**  Type II
  - c**  Type III—Functionally Integrated
  - d**  Type III—Other
- e**  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f** If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g** Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
  - (i)** a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
  - (ii)** a family member of a person described in (i) above?
  - (iii)** a 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
<b>11g(i)</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>11g(ii)</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>11g(iii)</b>	<input type="checkbox"/>	<input type="checkbox"/>

**h** Provide the following information about the organizations the organization supports.

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section.)	(iv) Is the organization in (i) listed in your governing document?		(v) Did you notify the organization in (i) of your support?		(vi) Is the organization in (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Public Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total</b> . . . . .						
<b>5</b> Amounts included on line 1 from each person (other than a governmental unit or publicly supported organization) whose total payments for the years in columns (a) through (e) exceeded 2% of the amount shown on line 11 column (f)						
<b>6 Public Support</b> (line 4 minus line 5) . . . . .						

**Total Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. (Explain in Part IV.) Do not include gain or loss from the sale of capital assets . . . . .						
<b>11 Total Support</b> (Add lines 7 through 11)						

- 12** Gross receipts from related activities, etc. (See instructions.) . . . . . **12**
- 13 First Five Years:** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here**

**Computation of Public Support Percentage**

- 14** Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f)) . . . . . **14** %
- 15** Public Support Percentage from 2007 Schedule A, Part IV-A, line 26f . . . . . **15** %
- 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 this box and **stop here.** The organization qualifies as a publicly supported organization . . . . .
- b 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 this box and **stop here.** The organization qualifies as a publicly supported organization . . . . .
- 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 this box and **stop here.** Describe in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization . . . . .
- b 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 this box and **stop here.** Describe in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization . . . . .
- 18 Private Foundation:** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions . . . . .

**Part III Support Schedule for Organizations Described in IRC 509(a)(2)**  
 (Complete only if you checked the box on line 9 of Part I.)

**Public Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
<b>2</b> 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 . . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total</b> . . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>7b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of line 13 for the year or \$5,000 . . . . .						
<b>7c</b> Total of lines 7a and 7b . . . . .						
<b>8 Public Support</b> (line 6 minus line 7c)						

**Total Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6 . . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>10b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after 6/30/75 . . . . .						
<b>10c</b> Total of lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. (Explain in Part IV.) Do not include gain or loss from the sale of capital assets . . . . .						
<b>13 Total Support</b> (Add lines 9, 10c, 11 and 12) . . . . .						

**14 First Five Years:** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here**

**Computation of Public Support Percentage**

<b>15</b> Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public Support Percentage from 2007 Schedule A, Part IV-A, line 27g . . . . .	<b>16</b>	%

**Computation of Investment Income Percentage**

<b>17</b> Investment Income Percentage for <b>2008</b> (line 10c column (f) divided by line 13 column (f)) . . . . .	<b>17</b>	%
<b>18</b> Investment Income Percentage from <b>2007</b> Schedule A, Part IV-A, line 27h . . . . .	<b>18</b>	%

**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 this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3 % Tests - 2007:** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 % and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization

**20 Private Foundation:** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

**Part IV** **Supplemental Information.** Complete this part to provide the information required by Part II, line 17a or 17b, the explanation for Part II, line 10, or Part III, line 12, and any other additional information.

Draft as of  
03/24/2008

Area with horizontal dashed lines for supplemental information.