

## 2008 Form 990 and Form 990-EZ Filing Projections

The following information assumes that filers will file a 990-EZ if they are allowed to do so, and also assumes the following 990-EZ filing requirements:

2008 gross receipts < 1M & EOY assets < 2.5M  
 2009 gross receipts < 500,000 & EOY assets < 1.25M  
 2010 gross receipts < 250,000 & EOY assets < 500,000

In the past, the 990/990-EZ filing population has been divided about 28% 990-EZ and about 72% 990 filers. That will change drastically with the new filing requirements. The figures below are based on the number of returns filed for TY2005. While the absolute numbers may increase somewhat (3 – 5% annually), the percentage breakdown between 990 and 990-EZ filers should be close to this:

TY2008 990-EZ		412,315	79.7%
TY2008 990		105,103	20.3%
TY2009 990-EZ		367,199	71.0%
TY2009 990		150,219	29.0%
TY 2010 990-EZ		301,221	58.2%
TY 2010 990		216,197	41.8%

Here are the expected percentages of 2008 Form 990/990-EZ filers who will file the following schedules for the 2008 tax year, along with the basis for the estimate:

<b>Schedule</b>	<b>990-EZ</b>	<b>990</b>	<b>Basis for estimate</b>
<b>Sch A</b>	68.0%	71.9%	Percentage of filers described in IRC 501(c)(3) or 4947(a)(1)
<b>Sch B</b>	20.4%	41.8%	Percentage of filers that filed Schedule B
<b>Sch C</b>	5.8%	13.0%	Percentage of filers reporting political expenditures greater than \$10, plus filers answering yes to Schedule A, Part III, line 1, plus filers answering proxy tax questions in Part VI of Form 990
<b>Sch D</b>	n/a	63.7%	Percentage of filers reporting "other assets" in Part IV, line 58 or "other liabilities" in Part IV, line 65
<b>Sch E</b>	1.4%	5.0%	Percentage of filers listed as Foundation Code 11 on BMF
<b>Sch F</b>	n/a	1.4%	Percentage of filers that checked foreign grants checkbox
<b>Sch G</b>	18.4%	20.3%	Percentage of filers that checked line 9a (Form 990) or 6a (Form 990-EZ) and reported more than \$15,000 in expenses
<b>Sch H</b>	n/a	2.0%	Percentage of filers listed as Foundation Code 12 on BMF
<b>Sch I</b>	n/a	17.6%	Percentage of filers that reported more than \$5,000 in line 22
<b>Sch J</b>	n/a	1.3%	Percentage of filers that reported officer compensation greater than average officer compensation (average calculated only with respect to those with compensation greater than zero)
<b>Sch K</b>	n/a	2.8%	Percentage of filers that reported more than \$100,000 on line 64a
<b>Sch L</b>	<1%	1.2%	Percentage of filers that reported more than \$0 in Pt. IV, line 50a
<b>Sch M</b>	n/a	12.7%	Based on Guidestar data for 501(c)(3) returns only
<b>Sch N</b>	0.9%	0.3%	Percentage of filers that filed a final return
<b>Sch R</b>	n/a	28.5%	Percentage of filers that answered "yes" to line 80aPt. IV, line 50a

