

## **2008 Schedule I (Form 990) Instructions** **Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.**

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

### **General Instructions**

#### **Purpose of Schedule**

Schedule I (Form 990) is used by an organization that files Form 990 to provide information on grants or other assistance made by the filing organization during the tax year to organizations, governments, and individuals in the United States. Report activities conducted by the organization directly or indirectly through a disregarded entity, or through a joint venture taxed as a partnership.

*Grants and other assistance* include awards, prizes, allocations, stipends, scholarships, fellowships, research grants, and similar payments and distributions. Grants or other assistance do not include salaries or other compensation to employees. Grants or other assistance also does not include grants to affiliates that are not separately organized from the filing organization, or grants made to branch offices, accounts, or employees located in the United States. *Organizations in the United States* include nonprofits or other exempt organizations, partnerships, corporations, or other business entities that are created or organized in the United States or under the laws of the United States or of any State, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, and the territories and possessions of the United States (including Guam, American Samoa, and the United States Virgin Islands), and an estate or trust other than a foreign estate or trust. *Governments in the United States* include the U.S. government, and any State or political subdivisions thereof, including the District of Columbia and any possession of the United States. A grant to a U.S. government agency must be included on this schedule regardless of where the agency is located or operated. *Individuals in the United States* include persons who are U.S. citizens or residents of the United States, but do not include U.S. citizens or residents of the United States living or residing in a foreign country.

Use Schedule I-1 to report additional information for Parts II or III of Schedule I. Use as many Schedules I-1 as needed.

Except as noted regarding grants to individuals, foreign grants and assistance should not be reported on this schedule, but should be reported on Schedule F (Form 990), *Statement of Activities Outside the United States*.

#### **Who Must File**

Any organizations that answered "Yes," on Form 990, Part IV, *Checklist of Required Schedules*, line 21 or 22, must complete Part I, and either Part II or Part III of Schedule I and attach Schedule I to Form 990.

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

## Specific Instructions

### Part I General Information on Grants and Assistance

Complete this Part if the organization answered "Yes" on Form 990, Part IV, *Checklist of Required Schedules*, lines 21 or 22.

**Lines 1 and 2.** Indicate "Yes" or "No" regarding whether the organization maintains records to substantiate amounts, eligibility, and selection criteria used for grants. In general terms, describe how the organization monitors its grants to ensure that such grants are used for proper purposes and are not otherwise diverted from the intended use. For example, the organization may describe periodic reports required or field investigations conducted. Use Part IV for your narrative response to line 2.

### Part II Grants and Other Assistance to Organizations and Entities

Complete the table if the organization answered "Yes" on Form 990, Part IV, *Checklist of Required Schedules*, line 21. A "Yes" response to Form 990, Part IV, line 21 means that the organization reported more than \$5,000 on Form 990, Part IX, *Statement of Functional Expenses*, line 1. Enter information only for each recipient U.S. organization or government entity that received more than \$5,000 total amount of grants or assistance from the organization for the tax year.

**TIP:** Do not complete the table if no one recipient received more than \$5,000.

Enter the details of each organization or entity on a separate line of Part II. If there are more organizations or entities to report in Part II than space available, report the additional organizations or entities in Part I of Schedule I-1. Use as many Schedules I-1 as needed.

**Column (a).** State the full legal name and mailing address of each recipient organization or government entity.

**Column (b).** Enter the Employer Identification Number of the grant recipient.

**Column (c).** If applicable, enter the section of the Internal Revenue Code under which the organization receiving the assistance is tax-exempt, if it is so exempt. For example, a school described in section 501(c)(3), or a social club described in section 501(c)(7). If a recipient is a government entity, indicate such. If a recipient is neither a tax-exempt nor a government entity, leave column (c) blank.

**Column (d).** Enter total dollar amount of cash grants to each recipient organization or entity for the tax year. Cash grants include grants and allocations paid by cash, checks, money orders, electronic fund or wire transfers, and other charges against funds on deposit at a financial institution.

**Column (e) and (f).** Enter the fair market value of non-cash property. Describe the method of valuation. Report property with a readily determinable market value (e.g., market quotations for

securities) at its fair market value. For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices or the average between the bona fide bid and asked prices, on the date the property is distributed to the grantee. When fair market value cannot be readily determined, use an appraised or estimated value.

**Column (g).** For non-cash property or assistance, enter a description of the property or assistance. List all that apply. Examples of non-cash assistance include medical supplies or equipment, pharmaceuticals, blankets, books or other educational supplies.

**Column (h).** Describe the purpose or ultimate use of the grant funds. Do not use broad terms such as charitable, educational, religious or scientific. Rather, use more specific descriptions such as payments for nursing services, or laboratory construction. Enter the type of assistance, such as medical, dental, or hospital fees and charges to indigents. In the case of disaster assistance, the description should include a description of the disaster and the assistance provided (e.g., food, shelter, and clothing for Organization A's assistance to Hurricane Katrina disaster victims).

**Line 2.** Add the number of recipient organizations listed in line 1 that (a) have been recognized by the Internal Revenue Service as exempt from federal income tax as described in section 501(c)(3) or (b) are government units or entities in the United States. Enter the total.

**Line 3.** Enter total number of recipient organizations listed in line 1 that are not described in line 2. This number should include organizations that are exempt under section 501(c) other than section 501(c)(3).

Do not include in Line 3 grants to the following organizations, regardless of whether a determination letter has been received, unless your organization has knowledge that the organization does not qualify for exemption:

- Churches, including synagogues, temples, and mosques
- Integrated auxiliaries of churches and conventions or associations of churches
- Any organization that has gross revenues not more than \$5,000.

Grants to the above organizations should be included in Line 2.

### **Part III Grants and Other Assistance to Individuals**

Complete this table if the organization answered "Yes" on Form 990, Part IV, *Checklist of Required Schedules*, line 22. A "Yes" response on Form 990, Part IV, line 22 means that the organization reported more than \$5,000 on Form 990, Part IX, *Statement of Functional Expenses*, Line 3.

Enter information for grants or other assistance directly made to or for the benefit of individual recipients. Do not complete Part III for grants or assistance provided to individuals through another organization or entity. Instead, complete Part II above. For example, report a payment to a hospital to cover the medical expenses of a particular individual in Part III. Report a

contribution to a hospital to provide some service to the general public or to unspecified charity patients in Part II.

Enter the details of each type of assistance to individuals on a separate line of Part III. If there are more types of assistance than space available, report the additional assistance transactions in Part II of Schedule I-1. Use as many Schedules I-1 as needed.

**Column (a).** Specify type(s) of assistance provided, or describe the purpose or use of grant funds. Do not use broad terms such as charitable, educational, religious, or scientific. Rather, use more specific descriptions, such as scholarships for students attending school in a particular county or attending a particular school; provision of books or other educational supplies; food, clothing, shelter for indigents or direct cash assistance to indigents, etc. In the case of specific disaster assistance, the type of assistance provided and identification of the disaster should be included; e.g., food, shelter, and clothing for immediate relief for Hurricane Katrina disaster victims.

**Column (b).** Enter the number of recipients for each type of assistance. If you are unable to determine the actual number, provide an estimate of the number. Explain in Part IV how you arrived at the estimate.

**Column (c).** Enter aggregate dollar amount of cash grants for each type of grant or assistance. Cash grants include only grants and allocations paid by cash, checks, money orders, electronic fund or wire transfers, and other charges against funds on deposit at a financial institution.

**Column (d) and (e).** Enter the fair market value of non-cash property. Describe the method of valuation. Report property with a readily determinable market value (e.g., market quotations for securities) at its fair market value. For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices or the average between the bona fide bid and asked prices, on the date the property is distributed to the grantee. When fair market value cannot be readily determined, use an appraised or estimated value.

**Column (f).** For non-cash grants or assistance, enter descriptions of the property. List all that apply. Examples of non-cash assistance include medical supplies or equipment, pharmaceuticals, blankets, books or other educational supplies.

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

Use Part IV to provide narrative information required in Part I, line 2, regarding monitoring of funds. Also use Part IV to provide other narrative explanations and descriptions. Identify the specific part and line(s) that the response supports.