

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.

▶ Attach to Form 990.

OMB No. 1545-0047

**2009**

**Open to Public  
Inspection**

Employer identification number

Area with horizontal dashed lines for providing supplemental information.

Name of the organization

Employer identification number

Name of the organization	Employer identification number
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The main body of the page is a large area for text entry, bounded by a solid top line and a solid bottom line. It is filled with horizontal dashed lines, providing a guide for writing. The text 'Name of the organization' is positioned at the top left, and 'Employer identification number' is at the top right, both within the dashed-line area.

## General Instructions

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

### Purpose of Schedule

An organization should use Schedule O (Form 990), rather than separate attachments, to provide the IRS with narrative information required for responses to specific questions on Form 990, and to explain the organization's operations or responses to various questions. It allows organizations to supplement information reported on Form 990.

### Who Must File

All organizations that file Form 990 must file Schedule O (Form 990). At a minimum, the schedule must be used to answer Form 990, Part VI, lines 11A and 19. If an organization is not required to file Form 990 but chooses to do so, it must file a complete return and provide all of the information requested, including the required schedules.

### Specific Instructions

Use as many continuation sheets of Schedule O (Form 990) as needed.

Complete the required information on the appropriate line of Form 990 or its schedules prior to using Schedule O (Form 990).

Identify clearly the specific part and line(s) of Form 990 or its schedule(s) to which each response relates. Follow the part and line sequence of Form 990 or the part and line sequence of its schedule(s).

**Late return.** If the return is not filed by the due date (including any extension granted), use a separate attachment to provide a statement giving the reasons for not filing on time. **Do not use** this schedule to provide the late-filing statement.

**Amended return.** If the organization checked the *Amended return* box on Form 990, line B, use Schedule O (Form 990) to list each part or schedule and line item of the Form 990 that was amended.

**Group return.** If the organization answered "Yes" to Form 990, line H(a) but "No" to line H(b), use a separate attachment to list the name, address, and EIN of each affiliated organization included in the group return. **Do not use** this schedule. See the instructions for Form 990, *I. Group Return*.

**Parts III, V, VI, VII, and XI.** Use Schedule O (Form 990) to provide any narrative information required for the following questions.

1. Part III, *Statement of Program Service Accomplishments*.

- "Yes" response to line 2.
- "Yes" response to line 3.
- Other program services on line 4d.

2. "No" response to Part V, *Statements Regarding Other IRS Filings and Tax Compliance*, line 3b.

3. Part VI, *Governance, Management, and Disclosure*.

- Material differences in voting rights in line 1a.
- "Yes" responses to lines 2 through 7b.
- "No" responses to lines 8a, 8b, and 10b.
- "Yes" response to line 9.

e. Description of process for review of Form 990, if any, in response to line 11A.

- "Yes" response to line 12c.

g. Description of process for determining **compensation** on lines 15a and 15b.

h. If applicable, in response to line 18, an explanation as to why the organization did not make any of Forms 1023, 1024, 990, or 990-T publicly available.

i. Description of public disclosure of documents in response to line 19.

4. Part VII, *Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors*.

a. Estimate of average hours per week, if any, devoted to **related organizations** for which compensation was reported in columns (E) or (F).

b. Description of reasonable efforts undertaken in regard to column (E).

5. Part XI, *Financial Statements and Reporting*.

a. Change in accounting method or description of other accounting method used on line 1.

b. Change in committee oversight review from prior year on line 2c.

c. "No" response to line 3b.

**Schedule E (Form 990 or 990-EZ).** If applicable, use Schedule O (Form 990) to explain a "Yes" response to lines 6a or 6b or a "No" response to line 7. If additional space is needed, use Schedule O (Form 990) to explain a "No" response to line 3, 4a, 4b, 4c, or 4d, and a "Yes" response to line 5a, 5b, 5c, 5d, 5e, 5f, 5g, or 5h.

**Schedule G (Form 990 or 990-EZ).** If applicable, use Schedule O (Form 990) to describe the custody or control arrangement and payments of fundraising expenses or reimbursements as required in Part 1, line 2b, columns (iii) and (v), respectively.

**Schedule K (Form 990).** If applicable, use Schedule O (Form 990) to describe the organization's use of alternative 12-month reporting periods with respect to **bond issues** reported on Schedule K (Form 990).

**Schedule L (Form 990 or 990-EZ).** Use Schedule O (Form 990) if additional space is needed to report information required by Schedule L (Form 990 or 990-EZ).

**Schedule R (Form 990).** If applicable, use Schedule O (Form 990) to provide the **group exemption** relationships described on Schedule R (Form 990), and to describe the method used to determine the amount(s) reported on Schedule R (Form 990), Part V, line 2.

**Other.** Use Schedule O (Form 990) to provide narrative explanations and descriptions in response to other specific questions. The narrative provided should refer and relate to a particular line and response on the form.



*Do not include on Schedule O (Form 990) any social security number(s), because this schedule will be made available for public inspection.*