

If you submitted a 990 form to the IRS:



Assets – IRS Form 990 Cross Reference

(All Items should be pulled from Part X - Column B)

Cash	Line 1 + 2
Investments	Line 11 + 12 +13
Receivables	Line 3 + 4
Other Current Assets	Line 7 + 8 + 9
Total Fixed Assets Net of Accumulated Depreciation	Line 10c + 14
Other Assets	Line 5 + 6 + 15

Liabilities – IRS Form 990 Cross Reference

(All Items should be pulled from Part X - Column B)

Accounts Payable	Line 17
Grants Payable	Line 18
Current Portion of Notes Payable	Calculate the value of loan payments due during the reporting period and enter here*
Deferred Revenue	Line 19
Loans and Notes	Line 22 + 23 + 24 – <i>minus</i> the current portion of notes payable entered above* – the remainder should be entered here
Tax Exempt Bond Liabilities	Line 20
Other Liabilities	Line 21 + 25

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year	(B) End of year
Assets	1 Cash—non-interest-bearing		1
	2 Savings and temporary cash investments		2
	3 Pledges and grants receivable, net		3
	4 Accounts receivable, net		4
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6
	7 Notes and loans receivable, net		7
	8 Inventories for sale or use		8
	9 Prepaid expenses and deferred charges		9
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D 10a		
	b Less: accumulated depreciation 10b		10c
	11 Investments—publicly traded securities		11
	12 Investments—other securities. See Part IV, line 11		12
	13 Investments—program-related. See Part IV, line 11		13
	14 Intangible assets		14
	15 Other assets. See Part IV, line 11		15
16 Total assets. Add lines 1 through 15 (must equal line 33)		16	
Liabilities	17 Accounts payable and accrued expenses		17
	18 Grants payable		18
	19 Deferred revenue		19
	20 Tax-exempt bond liabilities		20
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22
	23 Secured mortgages and notes payable to unrelated third parties		23
	24 Unsecured notes and loans payable to unrelated third parties		24
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		25
	26 Total liabilities. Add lines 17 through 25		26

Net Assets – IRS Form 990 Cross Reference

(All Items should be pulled from Part X - Column B)

If you have data in Lines 27 & 28 (You follow FASB ASC 958)

Unrestricted Net Assets	Line 27
Restricted Net Assets	Line 28

Net Assets – IRS Form 990 Cross Reference

(All Items should be pulled from Part X - Column B)

If you have data in Lines 29-33 (You do not follow FASB ASC 958)

Unrestricted Net Assets	Line 29 + 30
Restricted Net Assets	Line 31 + 32 + 33

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year	(B) End of year
Assets	1 Cash—non-interest-bearing		1
	2 Savings and temporary cash investments		2
	3 Pledges and grants receivable, net		3
	4 Accounts receivable, net		4
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6
	7 Notes and loans receivable, net		7
	8 Inventories for sale or use		8
	9 Prepaid expenses and deferred charges		9
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	
	b Less: accumulated depreciation	10b	10c
	11 Investments—publicly traded securities		11
	12 Investments—other securities. See Part IV, line 11		12
	13 Investments—program-related. See Part IV, line 11		13
	14 Intangible assets		14
	15 Other assets. See Part IV, line 11		15
16 Total assets. Add lines 1 through 15 (must equal line 33)		16	
Liabilities	17 Accounts payable and accrued expenses		17
	18 Grants payable		18
	19 Deferred revenue		19
	20 Tax-exempt bond liabilities		20
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22
	23 Secured mortgages and notes payable to unrelated third parties		23
	24 Unsecured notes and loans payable to unrelated third parties		24
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		25
	26 Total liabilities. Add lines 17 through 25		26
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.		
	27 Net assets without donor restrictions		27
	28 Net assets with donor restrictions		28
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.		
	29 Capital stock or trust principal, or current funds		29
	30 Paid-in or capital surplus, or land, building, or equipment fund		30
	31 Retained earnings, endowment, accumulated income, or other funds		31
32 Total net assets or fund balances		32	
33 Total liabilities and net assets/fund balances		33	

Revenue – IRS Form 990 Cross Reference

(All Items should be pulled from Part VIII)

Program Services Revenue	Line 2g
Membership Dues	Line 1b
Investment Income	Line 3 (col. A) + 4 (col. A) + 7d
Government Grants	Line 1e
All other Grants and Contributions	Line 1a + 1f + 1g
Other Revenue	Line 1c + 1d + 5 (col. A) + 6d (col. A) + 8c (col. A) + 9c (col. A) + 10c (col. A) + 11e (col. A)

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f			
	g	Noncash contributions included in lines 1a–1f	1g			
	h	Total. Add lines 1a–1f				
Program Service Revenue	Business Code					
	2a					
	b					
	c					
	d					
	e					
	f	All other program service revenue . . .				
	g	Total. Add lines 2a–2f				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)				
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6a	Gross rents	6a			
	b	Less: rental expenses	6b			
	c	Rental income or (loss)	6c			
	d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	7a			
	b	Less: cost or other basis and sales expenses	7b			
	c	Gain or (loss)	7c			
	d	Net gain or (loss)				
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a			
	b	Less: direct expenses	8b			
	c	Net income or (loss) from fundraising events				
	9a	Gross income from gaming activities. See Part IV, line 19	9a			
	b	Less: direct expenses	9b			
	c	Net income or (loss) from gaming activities				
	10a	Gross sales of inventory, less returns and allowances	10a			
	b	Less: cost of goods sold	10b			
	c	Net income or (loss) from sales of inventory				
Miscellaneous Revenue	Business Code					
	11a					
	b					
	c					
	d	All other revenue				
	e	Total. Add lines 11a–11d				
12	Total revenue. See instructions					

Expenses – IRS Form 990 Cross Reference

(All Items should be pulled from Part IX)

Program Service Expenses	Line 25 (col. B) – <i>minus</i> Line 22 (col. B)
Fundraising Expenses	Line 25 (col. D) – <i>minus</i> Line 22 (col. B)
Management & General Expenses	Line 25 (col. C) – <i>minus</i> Line 22 (col. B)

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
a				
b				
c				
d				
e				
f				
g				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
a				
b				
c				
d				
e				
25				
26				

Form 990 (2025)

If you submitted a 990-EZ form to the IRS:

(Gross receipts less than \$200,000 and total assets at the end of the year less than \$500,000)



Assets – IRS Form 990-EZ Cross Reference

(All Items should be pulled from Part II - Column B)

Cash	Line 22
Investments	Enter \$0
Receivables	Enter \$0
Other Current Assets	Enter \$0
Total Fixed Assets Net of Accumulated Depreciation	Line 23
Other Assets	Line 24

Liabilities – IRS Form 990-EZ Cross Reference

(All Items should be pulled from Part II - Column B)

Accounts Payable	Enter \$0
Grants Payable	Enter \$0
Current Portion of Notes Payable	Enter \$0
Deferred Revenue	Enter \$0
Loans and Notes	Enter \$0
Tax Exempt Bond Liabilities	Enter \$0
Other Liabilities	Line 25

Net Assets – IRS Form 990-EZ

(This distinction is not broken out on the 990-EZ – consult your finance staff to determine if any of your assets are “restricted”)

Unrestricted Net Assets	Line 27 – <i>minus</i> the value entered in the “Restricted Net Assets” line below
Restricted Net Assets	Enter the value of any “restricted assets”

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Part II

Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

22

Cash, savings, and investments

23

Land and buildings

24

Other assets (describe in Schedule O)

25

Total assets

26

Total liabilities (describe in Schedule O)

27

Net assets or fund balances (line 27 of column (B) must agree with line 21)

(A) Beginning of year

(B) End of year

22

23

24

25

26

27

Part III

Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose?

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28

29

(Grants \$) If this amount includes foreign grants, check here

30

(Grants \$) If this amount includes foreign grants, check here

31

Other program services (describe in Schedule O)

32

Total program service expenses (add lines 28a through 31a)

28a

29a

30a

31a

32

Part IV

List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title

(b) Average hours per week devoted to position

(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC) (if not paid, enter -0-)

(d) Health benefits, contributions to employee benefit plans, and deferred compensation

(e) Estimated amount of other compensation

(All Items should be pulled from Part I)

Expenses – IRS Form 990-EZ Cross Reference

Part III Statement of Program Service Accomplishments (see the instructions for Part III) Check if the organization used Schedule O to respond to any question in this Part III ☐ What is the organization's primary exempt purpose? _____ Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)
28	_____	
29	(Grants \$ _____) If this amount includes foreign grants, check here ☐	28a
30	(Grants \$ _____) If this amount includes foreign grants, check here ☐	29a
31	(Grants \$ _____) If this amount includes foreign grants, check here ☐	30a
32	Other program services (describe in Schedule O) _____	
32	(Grants \$ _____) If this amount includes foreign grants, check here ☐	31a
Total program service expenses (add lines 28a through 31a) _____		32

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