



Name of the organization

Employer identification number

Name of the organization	Employer identification number
--------------------------	--------------------------------

Below the header table, the page contains 25 horizontal dashed lines for providing additional information.

## General Instructions

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

### Purpose of Schedule

Schedule O (Form 990) is used by an organization that files Form 990 to provide the IRS with narrative information required for responses to specific questions on Form 990, or 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 10 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 Schedule O (Form 990) to provide a statement giving the reasons for not filing on time.

**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 2–7.
- "No" responses to lines 8 or 9b.
- Description of process for review, if any, on line 10.
- "Yes" response to line 11.
- "Yes" response to line 12c.
- Description of process for determining compensation on lines 15a and 15b.
- Description for making documents public on lines 18 and 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 G (Form 990 or 990-EZ).** If applicable, use Schedule O (Form 990) to describe payments of fundraising expenses or reimbursements as required in Part 1, line 2b, column (v).

**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).** Use Schedule O (Form 990) to provide the group exemption relationships described on Schedule R (Form 990).

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