DRAZAN, HENKE AND ASSOCIATES
Certified Public Accountants
A Professional Limited Liability Company

Dear Client,

Enclosed is a 2016 **Non-Profit Tax Organizer** to assist you in gathering the information that our office will need to prepare your 2016 Form 990 or Form 990-EZ.

Please go through each item on the organizer to ensure that we are supplied with the necessary information. If some items do not apply to your Organization, simply indicate "N/A" next to the line item so we are aware that you have addressed the item. The completed organizer and supporting documentation can be mailed or dropped-off at our office. If you prefer to email the documentation, please send that email to **Stephanie@dha-cpa.com**

Once you have reconciled your books for year-end purposes please send us a copy of your QuickBooks back-up file (if applicable) through ShareFile, our secure online document storage. Please contact Stephanie at our office to send you the upload link (same email as above).

Forms 990 and 990-EZ are **due the 15th day of the 5th month after the Organization's accounting period ends.** For a calendar-year filer the due date would be May 15th. **An automatic 3-month extension is available via form 8868.** For a calendar-year filer the **extended due date would be August 15th.**

> <u>**Please note**: on May 5th, we will be taking the liberty of extending the returns for all clients with returns due on May 15th.</u>

To inform you of the Form 990 series, we have listed the general exempt organization filing requirements below. Note that additional documentation and preparation time is needed for the full Form 990 as there will be additional information and schedules required for this form.

Form 990-N (postcard return)
- Gross receipts normally less than or equal to $50,000

Form 990-EZ
- Gross receipts greater than $50,000 and less than $200,000, and total assets less than $500,000

Form 990
- Gross receipts greater than or equal to $200,000, or total assets greater than or equal to $500,000

If you have any questions, please feel free to contact our office at 952-448-4220.

Sincerely,

DRAZAN, HENKE AND ASSOCIATES, PLLC

2016 NON-PROFIT TAX ORGANIZER

1. Note any changes to your primary exempt purpose. See page 1 of your previous year's tax return for your primary exempt purpose. If possible, less than 20 words.
   ____
   ____
2. State your program service accomplishments for each of its three largest program services, as measured by expenses, and the number of participants for program. See your previous year's tax return for an example.
   1)____
   2)____
   3)____
3. Provide an estimate of the number of volunteers for the year: _______________________________
4. _____ Provide the names of all officers, directors, and key employees during the year, the average number of hours per week each one devoted to the organization, their compensation and benefits, if any.
   a. The number of voting members of the governing board: _____________________
   b. The number of voting members that are independent:_______________________
      An independent member is a member who is not directly or indirectly:
      - Compensated as an officer, and/or
      - Compensated by more than 10K as a board member, or
      - Receives a financial or business interest with regard to the organization.
   c. Did any officer, director, or key employee have a family relationship or a business relationship with any other officer, director, key employee, or with the non-profit? If so, please provide the details of the relationship, including a description of the transaction(s) and dollar amounts if applicable:_____________________________________
5. The name & title of the individual who will sign the returns: __________________________________
6. _____For all donations of $5,000 (including noncash) or more (per donor), the name, address, amount and date of contribution is needed.
7. _____ Please provide the year-end financial statements and trial balance, in hard copy or a backup copy of your QuickBooks. Please contact DHA to use our secure email exchange system. If you are a 501(c)(3) or (4) organization, please provide additional details on how expense accounts should be allocated between the following three categories: **(1)** Program Service Expenses, **(2)** Management and General Expense, **(3)** Fundraising Expenses.
8. Did you conduct any fundraising events (e.g., dinners, sales of goods, gaming, etc)? If yes, please provide a list of events and their respective income and expenses. Please identify events in which you received $75.00 or more per attendee.
   ____
   ____
   ____
9. _____Bank statements for all checking accounts as of year-end with reconciliations.

10. _____Detail listing of fixed asset purchases/disposals/trade-ins, including description, date of transaction, cost, and any related loan information.
11. _____Ending balances of accounts receivable, accounts payable, and inventory (if not on Financial Statements, if applicable).
12. _____Copies of any 1099s received and copies of Form 1099 issued by you (unless issued by DHA).
13. _____Copies of year end statements for all loans showing all activity during the year, and including ending principal balance, any accrued interest, and any new loan agreements.
14. _____Did your organization directly or through a related organization hold assets in a temporarily restricted, permanent, or quasi-endowment during the tax year? If yes, please provide additional details on the restriction and amount: ____
15. _____Did your organization have foreign activity of more than $10,000 or aggregate foreign investments valued at $100,000 or more during the tax year?
16. _____Did you have more than $5,000 of either (a) grants or assistance to or for any foreign organization, or (b) aggregate grants or other assistance to or for foreign individuals?
17. _____Did your organization receive any notifications from any taxing authorities during the tax year? If yes, please provide a copy of the notice.
18. _____Detailed listing of Federal and State income taxes paid.
19. _____If you have payroll and we do not prepare the payroll tax returns, please include the following documents:
    a. All quarterly payroll reports
    b. All year-end payroll reports, including Forms W-3, W-2, 940s, 941s, MN withholding reports and MDES-1.
    c. If you are a 501(c)(3) or (4) organization, please provide a summary of how wages and other compensation should be allocated between the following three categories. The three categories should aggregate to 100% of the total wages and compensation paid. **(1)** Program Services, **(2)** Mgmt. & General, **(3)** Fundraising,
    d. Amounts of any year-end payroll liabilities (Withholdings, FICA, FUTA, SUTA, Pension, SIMPLE) and the date they were paid.
20. State your process for reviewing Form 990. A process may be as follows:

The treasurer reviews the draft of the 990 and presents a final copy to the board of directors for review and discussion prior to filing. After the board approves the filing, the final return is signed by the president or treasurer and filed electronically with the IRS.

____
____
____
____

21. _____Provide a copy of your conflict of interest policy, if any.
22. _____Provide a copy of your written whistleblower policy, if any.
23. _____Provide a copy of your document retention policy, if any.

24. State your policy for making governing documents, conflict of interest policy and financial statements available to the public, if any. A policy may be as follows:

> ***A policy may be that:*** *Anyone may request to see these documents. They will be made available by appointment during normal business hours. If our normal business hours are not convenient, other arrangements can be made in the best interest of all parties.*

____
____
____
____
____

25. _____Do you have written minutes of Committee and Board Meetings?
26. _____Did you delegate management duties to a management company or other person?
27. _____Any significant changes to governing documents since the last filing of your 990?
28. _____Do you use a professional fundraiser?
29. Name and address of who has the books and records?

____
____
____