

Schedule B
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

**Supplementary Information for line 1d of Form 990 or
line 1 of Form 990-EZ (see instructions)**

OMB No. 1545-0047

2000

Name of organization

Employer identification number

Organization type (check one)—Section: ☐ 501(c)() ◀ (enter number) ☐ 527 or ☐ 4947(a)(1) nonexempt charitable trust

A Section 501(c)(7), (8), or (10) organizations—

Check this box if the organization had **no** charitable contributors who contributed more than \$1,000 during the year. (But see **General rule** below.) ▶ ☐

Enter here the total gifts received during the year for a religious, charitable, etc., purpose ▶ \$

Note: *This form is generally not open to public inspection except for section 527 organizations.*

General Instructions

Purpose of Form

Schedule B (Form 990 or 990-EZ) is used by organizations required to file **Form 990**, Return of Organization Exempt From Income Tax, or **Form 990-EZ**, Short Form Return of Organization Exempt From Income Tax, to provide the information regarding their contributors that is required for line 1d of Form 990 (or line 1 of Form 990-EZ).

Attach the Schedule B (Form 990 or 990-EZ) to Form 990 or 990-EZ. Attach Schedule B after Schedule A (Form 990 or 990-EZ), Organization Exempt Under Section 501(c)(3), if that return is required for the organization.

Who Must File Schedule B (Form 990 or 990-EZ)

All organizations must file Schedule B (Form 990 or 990-EZ) unless they certify that they do not meet the filing requirements of Schedule B (Form 990 or 990-EZ) by checking the box in item L of the heading of their Form 990 or Form 990-EZ.

See the instructions for item L in the Instructions for Form 990 and Form 990-EZ.

Caution: *Schedule B (Form 990 or 990-EZ) is not a substitute for the list of “contributors” required for Part IV-A, Support Schedule, of Schedule A (Form 990 or 990-EZ).*

Public Inspection

Schedule B (Form 990 or 990-EZ) is:

- Open to public inspection for a section 527 political organization.
- Generally not open to public inspection for the other organizations that must file this form.

If a non-section 527 organization files a copy of Form 990, or Form 990-EZ, and attachments with any state, it should not include its Schedule B (Form 990 or 990-EZ) in the attachments for the state unless a schedule of contributors is specifically required by the state. States that do not require the information might make the schedule available for public inspection along with the rest of the Form 990 or Form 990-EZ.

See the Instructions for Form 990 and Form 990-EZ for phone help and the public inspection rules for those forms and their attachments, which include Schedule B (Form 990 or 990-EZ).

Contributors Required To Be Listed on Part I

“*Contributor*” includes individuals, fiduciaries, partnerships, corporations, associations, trusts, and exempt organizations.

General rule. Unless the organization is covered by one of the special rules below, it must list on Part I every contributor who, during the year, gave the organization directly or indirectly, money, securities, or any other type of property totaling \$5,000 or more for the year. Also complete Part II for a noncash contribution. In determining the \$5,000 amount, total all of the contributor's gifts of \$1,000 or more for the year.

Section 501(c)(3) organizations. For an organization described in section 501(c)(3) that meets the 33⅓% support test of the Regulations under sections 509(a)(1)/170(b)(1)(A)(vi) (whether or not the organization is otherwise described in section 170(b)(1)(A))—

List in Part I only those contributors whose contribution of \$5,000 or more is greater than 2% of the amount reported on line 1d of Form 990 (or line 1 of Form 990-EZ) (Regulations section 1.6033-2(a)(2)(iii)(a)).

Example. A section 501(c)(3) organization, of the type described above, reported \$700,000 in total contributions, gifts, grants, and similar amounts received on line 1d of its Form 990. The organization is only required to list in Parts I and II of its Schedule B (Form 990 or 990-EZ) each person who contributed more than the greater of \$5,000 or \$14,000 (2% of \$700,000). Thus, a contributor who gave a total of \$11,000 would not be reported in Parts I and II for this section 501(c)(3) organization. Even though the \$11,000 contribution to the organization exceeded \$5,000, it did not exceed \$14,000.

Section 501(c)(7), (8), or (10) organizations. For *noncharitable* contributions to one of these organizations, list in Part I contributors who gave \$5,000 or more as described in the **General rule** discussed above.

If a section 501(c)(7), (8), or (10) organization received contributions or bequests for use exclusively for religious, charitable, etc., purposes (sections 170(c)(4), 2055(a)(3), or 2522(a)(3))—

List in Part I each contributor whose contributions total more than \$1,000 during the year that were for a religious, charitable, etc., purpose. To determine the \$1,000, aggregate all of a contributor's gifts for the year (regardless of amount). For a noncash contribution, complete Part II.

All section 501(c)(7), (8), or (10) organizations that received **any** charitable contributions and listed **any** charitable contributors on Part I must also complete Part III.

If a section 501(c)(7), (8), or (10) organization received charitable gifts, but is not required to list **any** charitable contributors on Part I, check the box on line **A** at the top of Schedule B (Form 990 or 990-EZ) and enter the amount of charitable contributions received in the space provided. The organization need not complete and attach Part III.

Specific Instructions

Note: You may duplicate Parts I, II, and III if more copies are needed. Number each page of each Part.

Part I. In column **(a)**, identify the first contributor listed as no.1 and the second contributor as no. 2, etc. Number consecutively. Show the contributor's name, address, aggregate contributions for the year; and the type of contribution (e.g., whether an individual, payroll, or noncash contribution). Report payroll contributions by listing the employer's name, address, and total amount given (unless an employee gave enough to be listed individually).

Part II. In column **(a)**, show the number that corresponds to the contributor's number in Part I. Describe the noncash contribution fully. Report on property with readily determinable market value (i.e., market quotations for securities) by listing its fair market value (FMV). 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 contribution date. See Regulations section 20.2031-2 to determine the value of contributed stocks and bonds. When market value cannot be readily determined, use an appraised or estimated value. To determine the amount of a noncash contribution that is subject to an outstanding debt, subtract the debt from the property's fair market value.

Part III. Section 501(c)(7), (8), or (10) organizations that received contributions or bequests for use exclusively for religious, charitable, etc., purposes must complete Parts I through III for those persons whose gifts totaled more than \$1,000 during the year. Show also, in the heading of Part III, total gifts that were \$1,000 or less and were for a religious, charitable, etc., purpose. *Complete this information only on the first Part III page.*

If an amount is set aside for a religious, charitable, etc., purpose, show in column **(d)** how the amount is held (e.g., whether it is mingled with amounts held for other purposes). If the organization transferred the gift to another organization, show the name and address of the transferee organization in column **(e)** and explain the relationship between the two organizations.

Name of organization	Employer identification number
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Part I Contributors

(a) No.	(b) Name, address and zip code	(c) Aggregate contributions	(d) Type of contribution
_____		\$	Individual ☐ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)
_____		\$	Individual ☐ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)
_____		\$	Individual ☐ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)
_____		\$	Individual ☐ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)
_____		\$	Individual ☐ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)
_____		\$	Individual ☐ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)
_____		\$	Individual ☐ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)

Name of organization	Employer identification number
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Part I Contributors

(a) No.	(b) Name, address and zip code	(c) Aggregate contributions	(d) Type of contribution
_____		\$	Individual ☐ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)
_____		\$	Individual ☐ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)
_____		\$	Individual ☐ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)
_____		\$	Individual ☐ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)
_____		\$	Individual ☐ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)
_____		\$	Individual ☐ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)
_____		\$	Individual ☐ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)

Name of organization

Employer identification number

Part II Noncash Property

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____		\$	/...../.....
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____		\$	/...../.....
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____		\$	/...../.....
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____		\$	/...../.....
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____		\$	/...../.....
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____		\$	/...../.....
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____		\$	/...../.....

Name of organization

Employer identification number

Part II Noncash Property

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____		\$	/...../.....
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____		\$	/...../.....
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____		\$	/...../.....
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____		\$	/...../.....
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____		\$	/...../.....
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____		\$	/...../.....
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____		\$	/...../.....

Name of organization	Employer identification number
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Part III Section 501(c)(7), (8), or (10) orgs. that received more than \$1,000 in charitable gifts during the year—

- Enter the total gifts that were from contributors who gave \$1,000 or less during the year for a religious, charitable, etc., purpose (see instructions) ▶ \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____			
	(e) Transfer of gift		
	Transferee's name, address, and zip code		Relationship of transferor to transferee
_____			
	(e) Transfer of gift		
	Transferee's name, address, and zip code		Relationship of transferor to transferee
_____			
	(e) Transfer of gift		
	Transferee's name, address, and zip code		Relationship of transferor to transferee
_____			
	(e) Transfer of gift		
	Transferee's name, address, and zip code		Relationship of transferor to transferee
_____			
	(e) Transfer of gift		
	Transferee's name, address, and zip code		Relationship of transferor to transferee

Name of organization	Employer identification number
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- Enter the total gifts that were from contributors who gave \$1,000 or less during the year for a religious, charitable, etc., purpose (see instructions) ▶ \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____			
	(e) Transfer of gift		
	Transferee's name, address, and zip code		Relationship of transferor to transferee
_____			
	(e) Transfer of gift		
	Transferee's name, address, and zip code		Relationship of transferor to transferee
_____			
	(e) Transfer of gift		
	Transferee's name, address, and zip code		Relationship of transferor to transferee
_____			
	(e) Transfer of gift		
	Transferee's name, address, and zip code		Relationship of transferor to transferee
_____			
	(e) Transfer of gift		
	Transferee's name, address, and zip code		Relationship of transferor to transferee

