Nonprofit year-end request for the Form 990 series

Pick the form in the first group, then send the rest to the client. Cross out the schedule lines Part IV does not call for.

Client or engagement

Form, status and prior year

- [ ] Gross receipts and total assets for the year
  From the financial statements; sets which Form 990 applies
- [ ] IRS determination letter and EIN
  Confirms the exempt status and its subsection
- [ ] Last year’s Form 990 and IRS letters since
  Opening balances and prior answers
- [ ] Form 8868, if more time is needed
  Filed by the due date: May 17, 2027 for a 2026 calendar year

Financials and programs

- [ ] Financial statements and trial balance
  Audited, reviewed or internal; year-end figures
- [ ] Bank statements for every account
  Year-end balance for each
- [ ] Investment and endowment statements
  Year-end values; donor-advised fund records if any
- [ ] Functional expense allocation worksheet
  Program, management and general, fundraising
- [ ] Program descriptions with people served and costs
  One per major program, for Part III

Governance and pay

- [ ] Bylaws, articles and any changes in the year
  With the board minutes that adopted them
- [ ] Written policies: conflicts, whistleblower, document retention
  Plus the yearly conflict disclosure forms
- [ ] List of officers, directors and key employees
  Hours per week and pay from the group and related groups
- [ ] Forms W-2 and Forms 1099-NEC the group issued
  With Forms 941 and W-3 for the payroll counts

- [ ] Total pay of any employee over $1,000,000, related groups included
  Section 4960 excise tax on Form 4720; any employee from tax years after 2025
- [ ] Contracts with the highest paid contractors
  The five highest paid over $100,000, for Part VII

Schedule records

- [ ] Donor list with names, addresses and totals
  Schedule B; store with limited access
- [ ] Five years of public support data
  Schedule A
- [ ] Fundraising event and gaming records
  Schedule G; receipts, direct costs, donor notices
- [ ] Grant list with recipients and amounts
  Schedule I for U.S. grants, Schedule F for foreign
- [ ] Noncash gift log and signed Forms 8283
  Schedule M
- [ ] Deals, loans or grants with insiders and their families
  Schedule L
- [ ] Related organizations and their EINs
  Schedule R

Other returns and sign-off

- [ ] Income and costs of activities outside the mission
  For Form 990-T if gross unrelated income reaches the line
- [ ] State charity registration or annual report
  Only where the state requires it
- [ ] Signed e-file authorization, Form 8879-TE
  From an officer, before you file