



## **IRS 990 and Pro Forma 990 Instructions**

The United Way of Val Verde County requires the submission of either:

- IRS Form 990- for those organizations required to submit such to the IRS, or
- Pro Forma 990- for those organizations which only need to file a 990EZ, 990PF, or 990-N.

*If your organization is not required to file a 990 and instead files a 990EZ, 990PF, 990-N, or other similar document you will need to create a Pro Forma 990 to submit with your application. The Pro Forma 990 is used for application purposes only and will be used to determine your administrative and fundraising percentage. It is also used to ensure that financial data provided is equivalent to data provided by organizations that have file a complete 990. Do not file your Pro Forma with the IRS.*

**Either form (990 or Pro Forma) should cover a fiscal year ending 30 June 2016 or later.**

Please **do not** submit your entire 990 or Pro Forma. Only the following parts of your 990 or Pro Forma 990 is required:

**Page 1**            **Parts A-F:** general contact information

**Page 1**            **Parts I and II- Summary and Signature Block**

- Be sure to fill out this part after completing all other sections.

**Pages 7-8**        **Part VII- Compensation of Officers, Directors**

- Be sure to check the box if no one on the board was compensated.
- List all officers, directors, trustees, whether compensated or not.
- List all employees and their compensation.

**Page 9**            **Part VIII- Statement of Revenue**

- All required information must be submitted. Do not forget to include your United Way allocations.
- Line 12 is the Total Revenue (TR) used in the Administrative Percentage formula.

**Page 10**        **Part IX- Statement of Functional Expenses**

- All expenses must be categorized into Columns B (Program), C (Management/General), or D (Fundraising).
- Remember, you can charge a percentage of salary, supplies, etc. to Column B if the expense was directly related to your organization's program of service rather than just "running the office"
- Make sure that Column A equals the sum of the expenses listed in column B, C, and D
- Failure to categorize expenses in Columns B, C, or D may result in denial of application.
- The sum of Line 25 of Columns C & D are used in the Administrative Percentage formula (MGE+EE)

**Page 12**        **Part XII- Financial Statements and Reporting**

- Your organization must account for its funds using the "Accrual" method if revenue is greater than \$100,000
- If revenue is less than \$100,000, you may select "Cash Basis."

**Questions?** Call Robyn Maple at 808-854-7487 or email [admin@uwvalverde.org](mailto:admin@uwvalverde.org)

