

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No. 1545-0047

2011

**Open to Public
Inspection**

Employer identification number

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000.

Part II can be duplicated if additional space is needed ▶

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶
- 3** Enter total number of other organizations listed in the line 1 table ▶

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

General Instructions

Note. Terms in **bold** are defined in the Glossary of the Instructions for Form 990.

Purpose of Schedule

Schedule I (Form 990) is used by an organization that files Form 990 to provide information on **grants and other assistance** made by the filing organization during the **tax year** to organizations, governments, and individuals in the United States. Report activities conducted by the organization directly. Also, report activities conducted by the organization indirectly through a **disregarded entity** or a **joint venture** treated as a partnership.

Grants and other assistance include awards, prizes, contributions, non-cash assistance, program-related investments, cash allocations, stipends, scholarships, fellowships, research grants, and similar payments and distributions made by the organization during the tax year. For purposes of Schedule I, grants and other assistance do not include:

- Salaries or other **compensation** to employees, or payments to independent contractors if the primary purpose of such payments is to serve the direct and immediate needs of the organization (such as legal, accounting, or fundraising services).
- The payment of any benefit by a 501(c)(9) voluntary employees' beneficiary association (VEBA) to employees of a sponsoring organization or contributing employer, if such payment is made under the terms of the VEBA trust and in compliance with section 505.
- Grants to affiliates that are not organized as legal entities separate from the filing organization or grants made to branch offices, accounts, or employees located in the **United States**.

Line 2. Add the number of recipient organizations listed on line 1 of Schedule I (Form 990), Part II, that (a) have been recognized by the Internal Revenue Service as exempt from federal income tax as described in section 501(c)(3), (b) are **churches**, including synagogues, temples, and mosques, (c) are integrated auxiliaries of churches and conventions or association of churches, or (d) are **governmental units** or entities in the **United States**. Enter the total.

Line 3. Add the number of recipient organizations listed on line 1 of Schedule I (Form 990), Part II, that are not described on line 2. This number should include organizations that are exempt under section 501(c) other than section 501(c)(3). Enter the total.

Part III. Grants and Other Assistance to Individuals in the United States

Complete Part III if the organization answered "Yes" on Form 990, Part IV, line 22. A "Yes" response means that the organization reported more than \$5,000 on Form 990, Part IX, line 2, column (A).

Enter information for **grants and other assistance** directly made to or for the benefit of individual recipients. Do not complete Part III for grants or assistance provided to individuals through another organization or entity, unless the grant or assistance is earmarked for the benefit of one or more specific individuals. Instead, complete Part II, earlier. For example, report a payment to a **hospital** designated to cover the medical expenses of a particular individual in Part III and report a contribution to a hospital designated to provide some service to the general public or to unspecified charity patients in Part II.

Enter the details of each type of assistance to individuals on a separate line of Part III. If there are more types of assistance than space available, report the additional assistance transactions on duplicate copies of Schedule I, Part III. Use as many duplicate copies as needed, and number each page. Use Part IV if additional space is needed for descriptions of particular column entries.

Column (a). Specify type(s) of assistance provided, or describe the purpose or use of grant funds. Do not use general terms such as charitable, educational, religious, or scientific. Use more specific descriptions, such as scholarships for students attending school in a particular county or attending a particular school; provision of books or other educational supplies; food, clothing, and shelter for indigents, or direct cash assistance to indigents; etc. In the case of specific disaster assistance, include a description of the type of assistance provided and identify the disaster (for example, "Food, shelter, and clothing for immediate relief for Haiti disaster victims").

Column (b). Enter the number of recipients for each type of assistance. If the organization is unable to determine the actual number, provide an estimate of the number. Explain in Part IV how the organization arrived at the estimate.

Column (c). Enter the aggregate dollar amount of cash grants for each type of grant or assistance. Cash grants include grants and allocations paid by cash, check, money order, electronic fund or wire transfer, and other charges against funds on deposit at a financial institution.

Columns (d) and (e). Enter the **fair market value** of noncash property. Describe the method of valuation. Report property with a readily determinable market value (for example, market quotations for **securities**) at its fair market value. 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 date the property is distributed to the grantee. When fair market value cannot be readily determined, use an appraised or estimated value.

Column (f). For noncash grants or assistance, enter descriptions of property. List all that apply. Examples of noncash assistance include medical supplies or equipment, pharmaceuticals, blankets, and books or other educational supplies.



If the organization checks "Accrual" on Form 990, Part XII, line 1, follows SFAS 116 (ASC 958) (see instructions for Form 990, Part IX), and makes a grant during the tax year to be paid in future years to an individual in the United States, it should report the grant's present value in Part III, column (c) or (d), and report any accruals of present value increments in future years.

Part IV. Supplemental Information

Use Part IV to provide narrative information required in Part I, line 2, regarding monitoring of funds, and in Part III, column (b) regarding how the organization estimated the number of recipients for each type of grant or assistance. Also use Part IV to provide other narrative explanations and descriptions, as needed. Identify the specific part and line(s) that the response supports. Part IV can be duplicated if more space is needed.