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Instructions for Schedule D (Form 990)

Supplemental Financial Statements

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

Future Developments

For the latest information about developments related to Schedule D (Form 990) and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form990](https://www.irs.gov/Form990).

Reminders

FASB changes. Part V of the Instructions for Form 990 has been revised to reflect the financial statement reporting changes required under the Accounting Standards Update (ASU) 2016-14 (ASU 2016-14), *Presentation of Financial Statements of Not-for-Profit Entities*, issued by the Financial Accounting Standards Board (FASB). ASU 2016-14 changes the way not-for-profit organizations (NFPs) classify net assets.

General Instructions

Note. Terms in **bold** are defined in the *Glossary* of the Instructions for Form 990, Return of Organization Exempt From Income Tax.

Purpose of Schedule

Schedule D (Form 990) is used by an organization that files Form 990 to provide the required reporting for **donor advised funds**, **conservation easements**, certain art and museum collections, **escrow or custodial accounts** or arrangements, **endowment funds**, and supplemental financial information.

Who Must File

An organization that answered "Yes" to any of lines 6 through 12a on Form 990, Part IV, *Checklist of Required Schedules*, must complete the appropriate part(s) of Schedule D (Form 990) and attach the schedule to Form 990. An organization that answered "Yes" on Form 990, Part IV, line 12b, can complete Parts XI and XII of Schedule D (Form 990), but isn't required to do so.

If an organization isn't required to file Form 990 but chooses to do so, it must file a complete return and provide all of the information requested, including the required schedules.

Specific Instructions

Part I. Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete Part I if the organization answered "Yes" on Form 990, Part IV, line 6.

Generally a **donor advised fund** is a fund or account:

1. That is separately identified by reference to **contributions** of a donor or donors,
2. That is owned and controlled by a **sponsoring organization**, and
3. For which the donor or **donor advisor** has or reasonably expects to have advisory privileges in the distribution or investment of amounts held in the donor advised fund or account because of the donor's status as a donor.

Note. Donor advised funds aren't limited to funds or accounts that meet the definition of "funds" under **generally accepted accounting principles**.

Exceptions. A donor advised fund doesn't include any fund or account:

1. That makes distributions only to a single identified organization or governmental entity; or
2. In which a donor or donor advisor gives advice about which individuals receive grants for travel, study, or other similar purposes, if:
 - a. The donor or donor advisor's advisory privileges are performed exclusively by such person in his or her capacity as a member of a committee in which all of the committee members are appointed by the sponsoring organization;
 - b. No combination of donors or donor advisors (and related persons as

defined next) directly or indirectly control the committee; and

c. All grants from the fund or account are awarded on an objective and nondiscriminatory basis following a procedure approved in advance by the board of directors of the sponsoring organization. The procedure must be designed to ensure that all grants meet the requirements of section 4945(g)(1), (2), or (3); or

3. That the Secretary exempts from being treated as a donor advised fund because either such fund or account is advised by a committee not directly or indirectly controlled by the donor or donor advisor or because such fund benefits a single identified charitable purpose.

See Notice 2006-109, 2006-51 I.R.B. 1121, available at [IRS.gov/irb/2006-51_IRB/ar11.html](https://www.irs.gov/irb/2006-51_IRB/ar11.html), modified by Rev. Proc. 2009-32, 2009-28 I.R.B. 142, modified by Notice 2014-4, 2014-2 I.R.B. 274.

A person related to a donor or donor advisor includes any family member (as defined in section 4958(f)(4)) of the donor or donor advisor and any **35% controlled entity** (as defined in section 4958(f)(3)) of the donor, donor advisor, or their family members.

Column (a). Complete for all donor advised funds held at any time during the **tax year** by the organization as a **sponsoring organization**.

Column (b). Complete for each similar fund or account held by the organization at any time during the tax year over which a donor, or person appointed by the donor, had advisory privileges for distribution or investment of amounts held in such fund or account, but which isn't a **donor advised fund**. Examples of other similar funds or accounts include the funds or accounts listed in *Exceptions* above, as well as funds otherwise prescribed by statute as excepted from the meaning of a donor advised fund.

Line 1. Report in column (a) the total number of **donor advised funds** and in column (b) the total number of other

similar funds or accounts held by the organization at the end of the year.

Line 2. Report in column (a) the aggregate value of **contributions** during the year to all **donor advised funds** and in column (b) the aggregate value of contributions during the year to all other similar funds or accounts held by the organization.

Line 3. Report in column (a) the aggregate value of grants made during the year from all **donor advised funds** and in column (b) the aggregate value of grants made during the year from all other similar funds or accounts held by the organization. Report both grants outside the organization and transfers within the organization.

Line 4. Report in column (a) the aggregate value at the end of the year of all **donor advised funds** and in column (b) the aggregate value at the end of the year of all other similar funds or accounts held by the organization.

Part II. Conservation Easements

Complete Part II if the organization answered "Yes" on Form 990, Part IV, line 7.

In addition to reporting on **conservation easements**, also report in Part II other interests in real property that under state law have attributes similar to a conservation easement and are established for the purpose of conservation and preservation (for example, certain restrictive covenants and equitable servitudes). Don't report utility easements.

Line 1. Check the box for the purpose or purposes for which the organization held the easement(s) during the tax year. Check all that apply.

Line 2. Provide an answer for each item.

Line 2a. Enter the total number of **conservation easements** held by the organization at the end of the **tax year**. This shouldn't be an estimate or a rounded number.

Line 2b. Enter the total acreage restricted by **conservation easements** held by the organization at the end of the **tax year**. Compute the total acreage by adding together all the acres of land subject to all the easements held as of the end of the tax year. Don't include conservation easements on certified historic structures. Acreage can be expressed in decimal points for properties subject to easements where

the acreage consists of less than whole numbers. For example, two and one-half acres can be expressed as 2.5 acres.

Line 2c. Enter the number of **conservation easements** on **certified historic structures** held by the organization at the end of the **tax year**.

A certified historic structure is any building or structure listed in the National Register of Historic Places as well as any building certified as being of historic significance to a registered historic district. See section 170(h)(4)(B) for special rules that apply to contributions of conservation easements on certified historic structures in registered historic districts.

Line 2d. Enter the number of **conservation easements** included in the answer to line 2c that the organization acquired after July 25, 2006, and not on a historic structure listed in the National Register.

Line 3. To be eligible for a federal charitable income tax deduction for the donation of a conservation easement to a qualified organization, the easement must be granted in perpetuity. For purposes of maintaining its tax exemption, the recipient tax-exempt organization must generally protect the conservation easements it holds in perpetuity.

Enter the total number of conservation easements held by the organization that were modified, transferred, released, extinguished, or terminated, in whole or in part, during the **tax year**. For example, if two easements were modified and one easement was terminated during the tax year, enter the number 3.

For each easement modified, transferred, released, extinguished, or terminated, in whole or in part, explain the changes in Part XIII. Tax exemption may be undermined by the modification, transfer, release, extinguishment, or termination of an easement.

For purposes of this Schedule D reporting requirement, an easement is *modified* when its terms are amended or altered in any manner. For example, if the deed of easement is amended to increase the amount of land subject to the easement or to add, alter, or remove restrictions regarding the use of the property subject to the easement, the easement is modified. An easement is *transferred* if, for example, the organization assigns, sells, releases, quitclaims, or otherwise disposes of the easement whether with or without

consideration. An easement is *released*, *extinguished*, or *terminated* when it is condemned, extinguished by court order, transferred to the land owner, or in any way rendered void and unenforceable, in each case whether in whole or in part. An easement is also *released*, *extinguished*, or *terminated* when all or part of the property subject to the easement is removed from the protection of the easement in exchange for the protection of some other property or cash to be used to protect some other property.

The categories described in the preceding paragraph are provided for convenience purposes only and aren't to be considered legally binding or mutually exclusive. For example, a modification may also involve a transfer and an extinguishment, depending on the circumstances. Use of a synonym for any of these terms doesn't avoid the application of the reporting requirement. For example, calling an action a "swap" or a "boundary line adjustment" doesn't mean the action isn't also a modification, transfer, or extinguishment.

Line 4. Enter the total number of states where property is located and subject to a **conservation easement** held by the organization during the **tax year**.

Line 5. A qualified organization must have a commitment to protect the conservation purposes of the easement, and have the resources to enforce the restrictions. Report whether the organization has a written policy or policies about how the organization will monitor, inspect, and handle violations, and how it will enforce **conservation easements**. If "Yes," briefly summarize such policy or policies in Part XIII. Also, indicate whether such policy or policies are reflected in the organization's easement documents. *Monitoring* means the organization investigates the use or condition of the real property restricted by the easement to determine if the property owner is adhering to the restrictions imposed by the terms of the easement to ensure the conservation purpose of the easement is being achieved. *Inspection* means an onsite visit to observe the property to carry out a monitoring purpose. *Enforcement* of an easement means action taken by the organization after it discovers a violation to compel a property owner to adhere to the terms of the conservation easement. Such activities can include communications with the property owner explaining his or her obligations

with respect to the easement, arbitration, or litigation.

Line 6. Enter the total number of hours devoted during the tax year to monitoring, inspecting, handling violations, and enforcing **conservation easements**, as those terms are defined in the instructions for line 5 above. Include the hours devoted to this purpose by any of the organization's paid or unpaid staff and by any of the organization's agents or **independent contractors**.

Line 7. Enter the total amount of expenses incurred by the organization during the **tax year** to monitor, inspect, handle violations, and enforce the **conservation easements** it held during the year as those terms are defined in the instructions for line 5.

Line 8. Answer "Yes" if each of the organization's façade easements acquired after July 25, 2006, satisfies the requirements of sections 170(h)(4)(B)(i) and 170(h)(4)(B)(ii).

Section 170(h)(4)(B)(i) requires each façade easement donated after August 17, 2006, to include a restriction that preserves the entire exterior of the building, including the front, sides, rear, and height of the building, and to prohibit any change in the exterior of the building that is inconsistent with the historical character of such exterior.

Section 170(h)(4)(B)(ii) requires the donor and donee to enter into a written agreement certifying, among other things, that the donee organization has the resources to manage and enforce the restriction and a commitment to do so.

Line 9. Enter in Part XIII a description of how the organization reports **conservation easements** in its revenue and expense statement and on its balance sheet. Include in Part XIII, if applicable, the text of the footnote to the organization's **financial statements** that describes the organization's accounting for conservation easements and the basis for its reporting position (for example, Financial Accounting Standards Board (FASB) Emerging Issues Task Force (EITF) 02-7, Example 1 (now codified in Accounting Standards Codification (ASC) 350-30-55-29 to 55-32)).



*The organization must report any **qualified conservation contributions** and **contributions of conservation easements** in Form 990, Part VIII, Statement of Revenue; Schedule A*

(Form 990 or 990-EZ), Public Charity Status and Public Support; Schedule B (Form 990, 990-EZ, or 990-PF), Schedule of Contributors; and Schedule M (Form 990), Noncash Contributions, consistently with how it reports revenue from such contributions in its books, records, and financial statements.

Part III. Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete Part III if the organization answered "Yes" on Form 990, Part IV, line 8.

Organizations that receive contributions of **works of art, historical treasures**, and similar assets that don't maintain collections as described in the Financial Accounting Standards Board Accounting Standards Codification 958 (FASB ASC 958) (including what was formerly SFAS 116), aren't required to complete Part III, but may be required to complete Schedule M.

For lines 1 and 2, refer to FASB ASC 958 for meanings of the various terms.

Lines 1 and 2. Pursuant to FASB ASC 958, certain organizations can choose one of two methods to report collections of **works of art, historical treasures**, or other similar assets held for public exhibition, education, or research in furtherance of public service. An organization that doesn't recognize and capitalize its collections for financial statement purposes will report its collections on the face of its statement of activities, separately from revenues, expenses, gains, losses, and assets. An organization that recognizes and capitalizes its collections for financial statement purposes will report its collections as assets and revenues based upon its fair value measurement. Line 1 pertains to collection items held by the organization in furtherance of public service, and line 2 pertains to collection items held by the organization for financial gain, as those terms are described in FASB ASC 958.

Line 1a. If an organization has elected not to capitalize its collections, then provide in Part XIII the footnote(s) to the organization's **financial statements** that describe these collection items.

Line 1b. If an organization has elected to capitalize its collections, provide on line 1b(i) the revenue relating to its collection items that is reported on

Form 990, Part VIII, line 1. Also, provide on line 1b(ii) the value of the organization's collection items reported as **total assets** on Form 990, Part X, line 16, column (B).

Line 2. If an organization has received or held collections for financial gain, provide on line 2a the revenue reported as to these collection items from the total revenue included on Form 990, Part VIII, line 1. Also, provide on line 2b the asset value assigned to these collection items, which value should also be reported as part of the organization's **total assets** reported on Form 990, Part X, line 16, column (B).

Line 3. Based upon the organization's acquisition, accession, and other records, check all boxes that best describe how the organization utilizes its collections, including the collection's most significant use.

Line 4. In Part XIII, provide a description of the organization's collections and explain how these collections further the organization's exempt purposes.

Line 5. Answer "Yes" to line 5 if during the year the organization solicited or received donations of **art, historical treasures**, or other similar assets to be sold in order to raise funds rather than to be maintained as part of the organization's collection.

Part IV. Escrow and Custodial Arrangements

Complete Part IV if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

Lines 1a through 1f. If the organization acts as an agent, **trustee**, custodian, or other intermediary for funds payable to other organizations or individuals and hasn't reported those amounts on Form 990, Part X, as an asset or liability, check "Yes" and provide an explanation of the arrangement in Part XIII.

Organizations that maintain **escrow or custodial accounts** not reported on Form 990, Part X, must record increases or decreases in such accounts by completing lines 1c through 1f.

Example 1. A credit counseling organization that collects amounts from debtors to remit to creditors holds funds in an **escrow or custodial account**. If the organization acts as a go-between and doesn't report these funds as its assets or liabilities on Form 990, Part X,

it must report the fund balances on lines 1c through 1f.

Example 2. An organization providing down-payment assistance that collects amounts from donors to be used toward the purchase of qualifying housing holds funds in an **escrow or custodial account**. If the organization acts as a go-between and doesn't report these funds as its assets or liabilities on Form 990, Part X, it must report the fund balances on lines 1c through 1f.

Line 2. If the organization answered "Yes" to line 2a, explain in Part XIII the arrangements under which the amounts reported on Form 990, Part X, line 21, are held, including any obligations the organization has to other persons under such arrangements.

Explain in Part XIII any credit counseling, debt management, credit repair, or debt negotiation services the organization provided.

Part V. Endowment Funds

Complete Part V if the organization answered "Yes" on Form 990, Part IV, Line 10. For Part V, the definitions of endowment and types of endowments are governed by FASB ASC 958. Information reported in Part V should pertain to the aggregate of the donor-restricted assets held by the organization, organizations formed and maintained exclusively to further one or more exempt purposes of the organization, and organizations that hold endowment funds for the benefit of the organization.

Term endowment includes endowment funds established by donor-restricted gifts that are maintained to provide a source of income for either a specified period of time or until a specific event occurs. These funds should be reported as "temporarily restricted endowment" for purposes of completing line 2c.

Permanent endowments are endowment funds that are established by donor-restricted gifts and are maintained to provide a permanent source of income, with the stipulation that principal must be invested and kept intact in perpetuity, while only the income generated can be used by the organization.

Board-designated endowments or quasi-endowments result from an internal designation and are generally not donor-restricted and are classified as net assets without donor restrictions. The governing board has the right to


decide at any time to expend such funds.

Line 1a. Enter the beginning-of-year balances of the organization's endowment funds for the current year and prior year. The amounts entered should agree with the organization's total permanent endowment, term endowment, and board or quasi-endowment funds at the beginning of the current year and prior year.

Line 1b. Enter the amounts of current year and prior year **contributions** and transfers to the organization's **endowment** funds. These amounts include all donor gifts, grants, and contributions received, as well as additional funds established by the organization's governing board to function like an endowment, but that can be expended at any time at the discretion of the board.

Line 1c. Enter the current year and prior year net amounts of investment earnings, gains, and losses, including both realized and unrealized amounts. For earnings reported net of transaction costs, enter the net amount on line 1c. For earnings reported on a gross basis, enter the transaction costs on line 1f.

Line 1d. Enter the current year and prior year amounts distributed for grants or scholarships.

 **TIP** Because scholarships represent direct aid to individuals, they are distinguished from general programmatic aid referenced in line 1e.

Line 1e. Enter the current year and prior year amounts distributed for facilities and programs. Amounts on this line should include withdrawn amounts, and amounts disinvested from an organization's **quasi-endowments** to reduce or eliminate capital investment.

Line 1f. Enter the current year and prior year administrative expenses charged to the **endowment** funds. These expenses can arise from either internal or third party sources.

Line 1g. Enter the year-end balances of the organization's **endowment** funds for the current year and prior year. To determine the year-end balances, add lines 1a, 1b, and investment earnings on line 1c, and subtract line 1c investment losses and the amounts on lines 1d through 1f.

Line 2. On lines 2a through 2c, enter the estimated percentage of the organization's total endowment funds at

the current year end (as reported in line 1g, column (a)) held in (a) board designated or quasi-endowment funds, (b) permanent endowment funds, or (c) term endowment funds. The total of these three percentages should equal 100%. If the organization follows FASB ASC 958, amounts should be reported on Lines 2a, 2b, and 2c consistent with the organization's footnote disclosure under FASB ASC 958.

Line 3. Report information on **endowment** funds not in possession of the organization.

Line 3a(i). Enter "Yes" if any of the organization's **endowment** funds are in the possession of and administered by **unrelated organizations**.

Line 3a(ii). Enter "Yes" if any of the organization's **endowment** funds are in the possession of and administered by **related organizations**.

Line 3b. All **related organizations** are required to be reported on Schedule R (Form 990), Related Organizations and Unrelated Partnerships. Enter "Yes" on line 3b if the organization answered "Yes" to line 3a(ii) and the organization listed all related organizations referred to on line 3a(ii) in Schedule R.

Line 4. Describe in Part XIII the intended uses of the organization's **endowment** funds.

Part VI. Land, Buildings, and Equipment

Complete Part VI if the organization answered "Yes" on Form 990, Part IV, line 11a, and reported an amount on Form 990, Part X, line 10a. Reporting is required if any amount other than zero is reported on those lines.

Column (a). Enter the cost or other basis of all land, buildings, leasehold improvements, equipment, and other fixed assets held for investment purposes, such as rental properties.

Column (b). Enter the cost or other basis of all other land, buildings, leasehold improvements, equipment, and other fixed assets held for other than investment purposes, including any land, buildings, and equipment owned and used by the organization in conducting its exempt activities. The total amounts reported in columns (a) and (b) must equal the amount reported on Form 990, Part X, line 10a.

Column (c). Enter the accumulated depreciation recorded for the assets listed in columns (a) and (b). Don't enter

an amount in column (c) for line 1a, Land. The total of column (c) must equal the amount reported on Form 990, Part X, line 10b.

Column (d). Enter the sum of column (a) and column (b) minus column (c). The total of column (d) must equal the amount reported on Form 990, Part X, column (B), line 10c.

Part VII. Investments—Other Securities

Complete Part VII if the organization answered “Yes” on Form 990, Part IV, line 11b, or reported an amount in Form 990, Part X, column (B), line 12, that is 5% or more of the total assets reported on Form 990, Part X, column (B), line 16.

Other securities to be reported in this part include **closely held stock**. They also include (1) publicly-traded stock for which the organization holds 5% or more of the outstanding shares of the same class, and (2) publicly-traded stock in a corporation that comprised more than 5% of the organization's **total assets** at the end of the **tax year**. List each separate class of publicly-traded stock held by the organization that meets either of these 5% ownership tests. Don't include program-related investments.

Column (a). Describe the type of investment. Each class of publicly-traded stock for which the organization holds 5% or more of the outstanding shares must be listed by name and class, including the number of shares held. Also report all publicly-traded stock in a corporation that comprised more than 5% of the organization's **total assets** at the end of the **tax year**.

Column (b). Enter the book value of each investment. The total of column (b) must equal the amount reported on Form 990, Part X, column (B), line 12.

Column (c). Indicate whether the investment is listed at cost or end-of-year market value. When reporting **securities at fair market value**, use commonly accepted valuation methods.

Part VIII. Investments—Program Related

Complete Part VIII if the organization answered “Yes” on Form 990, Part IV, line 11c, and reported an amount on

Form 990, Part X, column (B), line 13, that is 5% or more of the total assets reported on Form 990, Part X, column (B), line 16.

Program-related investments are investments made primarily to accomplish the organization's exempt purposes rather than to produce income. Examples of program-related investments include student loans and notes receivable from other exempt organizations that obtained the funds to pursue the filing organization's exempt function.

Column (a). Briefly describe each program-related investment on a separate line, including whether the investment is a loan or equity investment. For investments in a **domestic organization**, identify the organization.

Column (b). Enter the book value of each program-related investment. The total of column (b) must equal the amount reported on Form 990, Part X, column (B), line 13.

Column (c). Indicate whether the investment is listed at cost or end-of-year market value.

Part IX. Other Assets

Complete Part IX if the organization answered “Yes” on Form 990, Part IV, line 11d, or reported an amount on Form 990, Part X, column (B), line 15, that is 5% or more of the total assets reported on Form 990, Part X, column (B), line 16.

Column (a). Enter a description of assets reported on Form 990, Part X, column (B), line 15. The organization can use any reasonable basis to classify these assets.

Column (b). Enter the book value of each asset. The total of column (b) must equal the amount reported on Form 990, Part X, column (B), line 15.

Part X. Other Liabilities

Complete Part X if the organization answered “Yes” on Form 990, Part IV, line 11e or line 11f, and either reported an amount on Form 990, Part X, column (B), line 25, or had **financial statements** for the **tax year** that include a footnote addressing the organization's liability for uncertain tax positions. Organizations are required to separately report all liabilities for federal income taxes and amounts owed to related organizations on Part X of this schedule.

Line 1. Other liabilities. In column (a), list each type of liability not reported on lines 17 through 24 of Form 990, Part X. The organization can use any reasonable basis to classify these liabilities.

In column (b), enter the book value of each liability. The total of column (b) must equal the amount reported on Form 990, Part X, column (B), line 25.

Line 2. Liability for uncertain tax positions. Every organization required to complete Part X must provide the text of the note in, or footnote to, its **financial statements**, if applicable, regarding the organization's liability for uncertain tax positions under **FASB ASC 740**, International Financial Reporting Standards (IFRS), other country-specific accounting standards, or a modified version of any of the above (for example, modified FASB ASC 740). This includes, for example, the description of a liability for **unrelated business income** tax, or tax that may be assessed as a result of the revocation of exempt status. Provide the full text of this note or footnote in Part XIII, even if the organization did not report any liability for uncertain tax positions in the note or footnote. Any portion of the note or footnote that addresses only the filing organization's liability must be provided verbatim. The filing organization can summarize that portion, if any, of a note or footnote that applies to the liability of multiple organizations, including the organization (for example, as a member of a group with consolidated financial statements), to describe the filing organization's share of the liability.

Parts XI Through XII. Reconciliation of Revenue and Expenses From Form 990 to Audited Financial Statements

Complete Parts XI and XII if the organization answered “Yes” on Form 990, Part IV, line 12a. If the organization answered “Yes” on Form 990, Part IV, line 12b (but answered “No” on line 12a), completing Parts XI and XII is optional.

If the organization did not receive **audited financial statements** for the reporting year for which it is completing this Form 990, it isn't required to complete Parts XI or XII, even if it prepared Form 990 in accordance with Financial Accounting Standards Board Accounting Standards Codification 958 (FASB ASC 958)

Use the reconciliation statements of Parts XI and XII to reconcile the differences between the revenue and expenses reported on the organization's audited financial statements prepared in accordance with Financial Accounting Standards Board Accounting Standards Codification 958 (FASB ASC 958) and the revenue and expenses reported on the organization's Form 990.

On line 4a of Parts XI and XII, include only those investment expenses netted against investment income in the revenue portion of the organization's audited financial statements. Don't include **program-related investment** expenses or other expenses reported as program service expenses in the audited statement of activities.

Parts XI and XII don't have to be completed for group returns.

Part XIII. Supplemental Information

Complete Part XIII to provide narrative information required in the following.

- Part II, lines 3, 5, and 9 (**conservation easements**).
- Part III, lines 1a and 4 (**collections of works of art, historical treasures, and other similar assets**).
- Part IV, lines 1b and 2b (escrow or custodial arrangements, or credit counseling, debt management, credit repair, or debt negotiation services).
- Part V, line 4 (**endowment funds**).

- Part X, line 2 (note or footnote to **financial statements** regarding liability for uncertain tax positions).
- Part XI, lines 2d and 4b (reconciliation of revenue).
- Part XII, lines 2d and 4b (reconciliation of expenses).

Also use Part XIII to provide additional narrative explanations and descriptions, as needed. Identify the specific part and line number that the response supports in the order that it appears on Schedule D (Form 990). Part XIII can be duplicated if more space is needed.