



Note: *The draft you are looking for begins on the next page.*

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Instructions for Schedule O (Form 990)



(Rev. December 2024)

Supplemental Information for Form 990 or 990-EZ

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

Future Developments

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

What's New

Continuous-use form and instructions. Schedule O (Form 990) and these instructions have been converted from an annual revision to continuous use. Use these instructions for tax year 2024 and subsequent years until a superseding revision is issued.

General Instructions

Purpose of Schedule

An organization should use Schedule O (Form 990), rather than separate attachments, to provide the IRS with narrative information required for responses to specific questions on Form 990 or 990-EZ, and to explain the organization's operations or responses to various questions. It allows organizations to supplement information reported on Form 990 or 990-EZ.

Don't use Schedule O (Form 990) to supplement responses to questions in other schedules of the Form 990 or 990-EZ. Each of the other schedules includes a separate part for supplemental information.

Who Must File

All organizations that file Form 990 and certain organizations that file Form 990-EZ must file Schedule O (Form 990). At a minimum, the schedule must be used to answer Form 990, Part VI, lines 11b and 19. If an organization isn't required to file Form 990 or 990-EZ but chooses to do so, it must file a complete return and provide all of the information requested, including the required schedules.

Specific Instructions

Use as many continuation sheets of Schedule O (Form 990) as needed.

Complete the required information on the appropriate line of Form 990 or 990-EZ prior to using Schedule O (Form 990).

Identify clearly the specific part and line(s) of Form 990 or 990-EZ to which each response relates. Follow the part and line sequence of Form 990 or 990-EZ.

Late return. If the return isn't filed by the due date (including any extension granted), attach a separate statement giving the reasons for not filing on time. **Don't use** this schedule to provide the late-filing statement.

Amended return. If the organization checked the *Amended return* box on Form 990, *Heading*, item B, or Form 990-EZ, *Heading*, item B, use Schedule O (Form 990) to list each part or schedule and line item of the Form 990 or 990-EZ that was amended.

Group return. If the organization answered "Yes" to Form 990, line H(a), but "No" to line H(b), use a separate attachment to list the name, address, and EIN of each affiliated organization included in the group return. Don't use this schedule. See the instructions for Form 990, *I. Group Return*.

Form 990, Parts III, V, VI, VII, IX, XI, and XII. Use Schedule O (Form 990) to provide any narrative information required for the following questions in the Form 990.

1. Part III, *Statement of Program Service Accomplishments*.
 - a. "Yes" response to line 2.
 - b. "Yes" response to line 3.
 - c. Other program services on line 4d.
2. Part V, *Statements Regarding Other IRS Filings and Tax Compliance*.
 - a. "No" response to line 3b.
 - b. "Yes" or "No" response to line 13a.
 - c. "No" response to line 14b.
3. Part VI, *Governance, Management, and Disclosure*.
 - a. Material differences in voting rights among members of the governing body on line 1a.
 - b. Delegation of governing board's authority to executive committee on line 1a.
 - c. "Yes" responses to lines 2 through 7b.
 - d. "No" responses to lines 8a, 8b, and 10b.
 - e. "Yes" response to line 9.
 - f. Description of process for review of Form 990, if any, in response to line 11b.
 - g. "Yes" response to line 12c.
 - h. Description of process for determining **compensation**, in response to lines 15a and 15b.
 - i. If applicable, in response to line 18, an explanation as to why the organization checked the *Other* box or didn't make any of Forms 1023, 1024, 1024-A, 990, or 990-T publicly available.
 - j. Description of public disclosure of documents, in response to line 19.
4. Part VII, *Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors*.

- a. Explain if reporting of compensation paid by a related organization is provided only for the period during which the related organization was related, not the entire calendar year ending with or within the tax year, and state the period during which the related organization was related.
- b. Description of reasonable efforts undertaken to obtain information on compensation paid by related organizations, if the organization is unable to obtain such information to report in column (E).
5. Explanation for Part IX, *Statement of Functional Expenses*, line 11g (other fees for services), including the type and amount of each expense included on line 11g, if the amount on Part IX, line 11g, exceeds 10% of the amount on Part IX, line 25 (total functional expenses).
6. Explanation for Part IX, *Statement of Functional Expenses*, line 24e (all other expenses), including the type and amount of each expense included on line 24e, if the amount on line 24e exceeds 10% of the amount on Part IX, line 25 (total functional expenses).
7. Part XI, *Reconciliation of Net Assets*. Explain any other changes in net assets or fund balances reported on line 9.
8. Part XII, *Financial Statements and Reporting*.
 - a. Change in accounting method or description of other accounting method used on line 1.
 - b. Change in committee oversight review from prior year on line 2c.
 - c. No response to line 3b.
1. Part I, *Revenue, Expenses, and Changes in Net Assets or Fund Balances*.
 - a. Description of other revenue, in response to line 8.
 - b. List of grants and similar amounts paid, in response to line 10.
 - c. Description of other expenses, in response to line 16.
 - d. Explanation of other changes in net assets or fund balances, in response to line 20.
2. Part II, *Balance Sheets*.
 - a. Description of other assets, in response to line 24.
 - b. Description of total liabilities, in response to line 26.
3. Description of other program services, in response to Part III, *Statement of Program Service Accomplishments*, line 31.
4. Part V, *Other Information*.
 - a. "Yes" response to line 33.
 - b. "Yes" response to line 34.
 - c. Explanation of why organization didn't report unrelated business gross income of \$1,000 or more to the IRS on Form 990-T, in response to line 35b.
 - d. "No" response to line 44d.

Form 990-EZ, Parts I, II, III, and V. Use Schedule O (Form 990) to provide any narrative information required for the following questions.

Other. Use Schedule O (Form 990) to provide narrative explanations and descriptions in response to other specific questions. The narrative provided should refer and relate to a particular line and response on the form.



Don't include on Schedule O (Form 990) any social security number(s), because this schedule will be made available for public inspection.