

# Group Rulings Questionnaire

This questionnaire asks for information concerning your organization's group exemption ruling, including your relationship with your subordinates and the manner in which you and your subordinates satisfy applicable Form 990-series filing requirements. The questionnaire asks about a range of practices that some group ruling holders engage in with their subordinates. Some questions may not be applicable to your organization. If a question does not apply to your organization, answer "N/A" (*not applicable*).

## Part I - Information About Your Organization

Name of organization	Employer Identification Number (EIN)
Organization's website address (URL)	Group exemption number
Full name and title of person completing this form	Contact phone number

1. Indicate under which section of the Internal Revenue Code you are tax exempt

- |  |   |   |
|--|---|---|
| <input type="checkbox"/> Section 501(c)(3)               | <input type="checkbox"/> Section 501(c)(4)  | <input type="checkbox"/> Section 501(c)(5)  |
| <input type="checkbox"/> Section 501(c)(6)               | <input type="checkbox"/> Section 501(c)(7)  | <input type="checkbox"/> Section 501(c)(8)  |
| <input type="checkbox"/> Section 501(c)(9)               | <input type="checkbox"/> Section 501(c)(10) | <input type="checkbox"/> Section 501(c)(14) |
| <input type="checkbox"/> Section 501(c)(19)              | <input type="checkbox"/> Don't know         |   |
| <input type="checkbox"/> Other ( <i>describe</i> ) _____ |   |   |

2. If you selected section 501(c)(3) in question 1, indicate your private foundation or public charity classification from the list below.

**Skip to question 5 if you did not select section 501(c)(3) in question 1**

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> Section 509(a)(1)               | <input type="checkbox"/> Section 509(a)(2)  | <input type="checkbox"/> Section 509(a)(3) |
| <input type="checkbox"/> Section 509(a)(4)               | <input type="checkbox"/> Private foundation | <input type="checkbox"/> Don't know        |
| <input type="checkbox"/> Other ( <i>describe</i> ) _____ |   |  |

3. If you selected section 509(a)(1) in question 2, indicate the subsection under which you qualify below. **Skip to question 4 if you did not select section 509(a)(1) in question 2**

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> Section 170(b)(1)(A)(i)  | <input type="checkbox"/> Section 170(b)(1)(A)(ii) | <input type="checkbox"/> Section 170(b)(1)(A)(iii) |
| <input type="checkbox"/> Section 170(b)(1)(A)(iv) | <input type="checkbox"/> Section 170(b)(1)(A)(v)  | <input type="checkbox"/> Section 170(b)(1)(A)(vi)  |
| <input type="checkbox"/> Don't know               |   |  |

4. If you selected section 509(a)(3) in question 2, indicate the type of status that applies to your organization below. **Skip to question 5 if you did not select section 509(a)(3) in question 2**

- |  |                                     |  |
|--|-------------------------------------|--|
| <input type="checkbox"/> Type I  | <input type="checkbox"/> Type II    | <input type="checkbox"/> Type III ( <i>Functionally Integrated</i> ) |
| <input type="checkbox"/> Type III ( <i>Non-Functionally Integrated</i> ) | <input type="checkbox"/> Don't know |  |

5. Has your tax-exempt status ever been revoked based on an examination

- |                              |                             |                                     |
|------------------------------|-----------------------------|-------------------------------------|
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Don't know |
|------------------------------|-----------------------------|-------------------------------------|

a. If "yes" to question 5, provide the date your tax-exempt status was revoked in the format MM/DD/YYYY, for example 06/01/2009 (*for June 1, 2009*). **If you don't know the exact date your organization was revoked, write "Don't know"**

Date (MM/DD/YYYY) \_\_\_\_\_

6. Has your tax-exempt status ever been automatically revoked for not filing a required return (*Form 990-series*) or notice (*Form 990-N*) for three consecutive years

- |                              |                             |
|------------------------------|-----------------------------|
| <input type="checkbox"/> Yes | <input type="checkbox"/> No |
|------------------------------|-----------------------------|

a. If "yes" to question 6, provide the date that your tax-exempt status was revoked in the format MM/DD/YYYY, for example 11/15/2010 (*for November 15, 2010*). **The date should be no earlier than 05/15/2010**

Date (MM/DD/YYYY) \_\_\_\_\_

**Part II - Information About Your Subordinates**

7. Do you currently have any subordinates in your group exemption ruling (*hereafter "group"*)

Yes  No

a. If "yes" to question 7, how many subordinates are currently in your group? **The response needs to be in numeric format**

8. Indicate under which section(s) of the Internal Revenue Code your subordinates are tax exempt. **Check all that apply**

Section 501(c)(3)  Section 501(c)(4)  Section 501(c)(5)  
 Section 501(c)(6)  Section 501(c)(7)  Section 501(c)(8)  
 Section 501(c)(9)  Section 501(c)(10)  Section 501(c)(14)  
 Section 501(c)(19)  Don't know  
 Other (*describe*) \_\_\_\_\_

9. If you selected Section 501(c)(3) in question 8, indicate the types of foundation or public charity classifications that are represented by your subordinates. **Check all that apply. Skip to question 12 if you did not select section 501(c)(3) in question 8**

Section 509(a)(1)  Section 509(a)(2)  Section 509(a)(3)  
 Section 509(a)(4)  Private foundation  Don't know  
 Other (*describe*) \_\_\_\_\_

10. If you selected section 509(a)(1) in question 9, choose the subsection under which your subordinates qualify below. **Check all that apply. Skip to question 11 if you did not select section 509(a)(1) in question 9**

Section 170(b)(1)(A)(i)  Section 170(b)(1)(A)(ii)  Section 170(b)(1)(A)(iii)  
 Section 170(b)(1)(A)(iv)  Section 170(b)(1)(A)(v)  Section 170(b)(1)(A)(vi)  
 Don't know

11. If you selected section 509(a)(3) in question 9, choose the type of status that applies to your subordinates below. **Check all that apply. Skip to question 12 if you did not select section 509(a)(3) in question 9**

Type I  Type II  Type III (*Functionally Integrated*)  
 Type III (*Non-Functionally Integrated*)  Don't know

12. Are some or all of your subordinates nearly identical to each other in their governance structure, organizational documents and the types of activities they perform

Yes (*all subordinates*)  Yes (*more than half of the subordinates*)  Yes (*half or fewer of the subordinates*)  
 No  Don't know

13. Are any of your subordinates organized in a foreign country

Yes  No  Don't know

a. If "yes" to question 13, list the countries in which your subordinates are organized

14. Do any of your subordinates conduct or support any activities in foreign countries

Yes  No  Don't know

a. If "yes" to question 14, list the countries in which your subordinates conduct or support activities

15. Do you have a written contract or agreement with any of your subordinates

Yes  No  Don't know

a. If "yes" to question 15, do you have a written contract or agreement with all of your subordinates

Yes  No

16. Do you have a formal, written set of eligibility criteria for a subordinate to be included in and remain in your group

Yes  No  Don't know

17. Do you require subordinates to include specific provisions in their articles, bylaws or other governing instruments before you will add them to your group

Yes  No  Don't know

18. Which of the following documents do you require your subordinates to adopt before you will add them to your group? Check all that apply. **Select "N/A" if you do not require your subordinates to adopt any of these documents**

Charter  Articles of Incorporation/Organization  Bylaws  
 Conflict of Interest Policy  N/A  
 Other (describe) \_\_\_\_\_

19. When considering whether to add an organization to your group as a subordinate, which of the following do you require the organization to give you? **Check all that apply. Select "N/A" if you do not require your subordinates to give you any of this information**

Bylaws  Financial statement  
 Articles of Incorporation/Organization  Membership list  
 Past information return or notice  Description of activities  
 Names of directors, trustees and officers  Signed document authorizing inclusion in the group  
 Compensation of directors, trustees and officers  N/A  
 Other (describe) \_\_\_\_\_

20. How many of your current subordinates have given you an authorization to be included in your group, signed by a duly authorized officer of each subordinate? Provide an approximate number if exact number is unknown

\_\_\_\_\_  Don't know

21. Do you require an organization to pay an application or joining fee before you will add it to your group

Yes  No

22. If "yes" to question 21, which of the following describes your payment procedure? **If "No" to question 21, skip to question 25**

Fee is the same for all new subordinates  Fee varies

23. If you checked "Fee is the same" in question 22, indicate the dollar amount you require each new subordinate to pay for joining or applying to join your group. **Use whole dollar amounts**

Enter amount \_\_\_\_\_

24. If you checked "Fee varies" in question 22, describe how you determine the application or joining fees

\_\_\_\_\_

25. Do you require that all or some of your subordinates pay you annual fees or dues each year

Yes (all subordinates)  Yes (more than half of the subordinates)  Yes (half or fewer of the subordinates)  
 No  Don't know

a. If "yes" to question 25, how do you determine the amount(s) of your subordinates' fees or dues? **Check all that apply**

Flat fee  Percent of subordinate membership dues  Percent of subordinate gross receipts  
 Other (describe) \_\_\_\_\_

26. Do you permit an organization to be included in your group if it already has its own determination letter from the Internal Revenue Service (IRS) recognizing its tax exemption

Yes  No  Don't know

27. If an organization has its own determination letter when it joins your group, IRS records will only reflect the subordinate's exemption as a part of your group, and not the determination letter it had prior to joining your group. Do you inform the subordinate that its individual determination letter will no longer be effective after it is added to your group

Yes  No  Don't know

28. Is there a person in your organization who has primary responsibility for overseeing the relationship between you and your subordinates

Yes  No  Don't know

a. If "yes" to question 28, what is this person's title

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29. Do you delegate authority to any of your subordinates to supervise other organizations in your group

Yes  No  Don't know

30. Do any of your subordinates engage in political campaign intervention

Yes  No  Don't know

31. Do any of your subordinates conduct lobbying activities

Yes  No  Don't know

32. Do any of your subordinates offer any gaming services to their members or to the public

Yes (*members only*)  Yes (*members and public*)  No  
 Don't know

33. Do any of your subordinates offer goods, facilities or services to the public that do not further their tax-exempt purposes

Yes  No  Don't know

a. If "yes" to question 33, briefly describe those activities of your subordinates that do not further their tax-exempt purposes

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### Part III - Communication with Your Subordinates

34. Do you hold in-person meetings with directors, trustees or officers of all or some of your subordinates

Yes (*all subordinates*)  Yes (*more than half of the subordinates*)  Yes (*half or fewer of the subordinates*)  
 No  Don't know

a. If "yes" to question 34, check the option that best describes how often you hold in-person meetings with your subordinates

Less often than annually  Annually  Semi-annually (*twice a year*)  
 Quarterly  Monthly

b. If "yes" to question 34, do you keep minutes of all or some of these meetings

Yes (*all meetings*)  Yes (*more than half of the meetings*)  Yes (*half or fewer of the meetings*)  
 No  Don't know

35. Do you hold regular conference calls with the directors, trustees or officers of all or some of your subordinates

Yes (*all subordinates*)  Yes (*more than half of the subordinates*)  Yes (*half or fewer of the subordinates*)  
 No  Don't know

a. If "yes" to question 35, check the option that best describes how often you hold conference calls with your subordinates

Less often than annually  Annually  Semi-annually (*twice a year*)  
 Quarterly  Monthly

b. If "yes" to question 35, do you keep minutes of all or some of these conference calls

Yes (*all conference calls*)  Yes (*more than half of the conference calls*)  Yes (*half or fewer of the conference calls*)  
 No  Don't know

36. Do you send a newsletter to all or some of your subordinates

Yes (*all subordinates*)  Yes (*more than half of the subordinates*)  Yes (*half or fewer of the subordinates*)  
 No  Don't know

a. If "yes" to question 36, check the option that best describes how often you send a newsletter to your subordinates

Less often than annually  Annually  Semi-annually (*twice a year*)  
 Quarterly  Monthly

37. Do you communicate with your subordinates through your website

Yes  No  Don't know

38. Do you communicate with your subordinates through means other than those described in this Part III

Yes  No

a. If "yes" to question 38, describe the other means through which you communicate with your subordinates

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#### Part IV - Relationship with Your Subordinates

39. Do you elect or appoint (*or have the right to elect or appoint*) one or more of the directors, trustees or officers of all or some of your subordinates

Yes (*all subordinates*)  Yes (*more than half of the subordinates*)  Yes (*half or fewer of the subordinates*)  
 No  Don't know

40. Do you have one or more overlapping directors, trustees or officers with all or some of your subordinates

Yes (*all subordinates*)  Yes (*more than half of the subordinates*)  Yes (*half or fewer of the subordinates*)  
 No  Don't know

41. Do one or more of your subordinates elect, nominate or appoint (*or have the right to elect, nominate or appoint*) one or more of your directors, trustees or officers

Yes (*all subordinates*)  Yes (*more than half of the subordinates*)  Yes (*half or fewer of the subordinates*)  
 No  Don't know

42. Do any of your subordinates compensate their directors, trustees or officers

Yes (*all subordinates*)  Yes (*more than half of the subordinates*)  Yes (*half or fewer of the subordinates*)  
 No  Don't know

a. If "yes" to question 42, what involvement, if any, do you have in the compensation process? **Check all that apply**

- Approve compensation of subordinates' directors, trustees or officers  
 Require subordinates to adopt a policy for determining reasonable compensation  
 Require subordinates to provide documentation showing basis for compensation  
 Review compensation information on Form 990/990-EZ or reports provided by subordinates  
 Do not take any action to ensure reasonableness of compensation  
 Don't know  
 Other (*describe*) \_\_\_\_\_

43. Do you approve or have veto power over the following decisions of all or some of your subordinates? **Check one box for each row**

Decision	Yes ( <i>all subordinates</i> )	Yes ( <i>more than half of the subordinates</i> )	Yes ( <i>half or fewer of the subordinates</i> )	No	Don't Know
Changes to Organizing Documents	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Appointment/Removal of Directors	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Compensation of Directors, Trustees, Officers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sale of Substantial Assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Termination	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

44. Describe any other decisions you approve or have veto power over for all or some of your subordinates. **If there are no other decisions, indicate "N/A"**

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45. Do you require all or some of your subordinates to provide you with copies of all their Form 990-series annual returns or notices (Form 990, 990-EZ, 990-N, 990-T or 990-PF) that they file

- Yes (all subordinates)
                         
  Yes (more than half of the subordinates)
                         
  Yes (half or fewer of the subordinates)
- No
                         
  Don't know

46. Do you require all or some of your subordinates to provide you with copies of their financial statements

- Yes (all subordinates)
                         
  Yes (more than half of the subordinates)
                         
  Yes (half or fewer of the subordinates)
- No
                         
  Don't know

47. Do you require all or some of your subordinates to provide you a report on their activities

- Yes (all subordinates)
                         
  Yes (more than half of the subordinates)
                         
  Yes (half or fewer of the subordinates)
- No
                         
  Don't know

a. If "yes" to question 47, how often do you request a report on activities? **Check the option that best describes how often you request reports on the activities of your subordinates**

- Less often than annually
                         
  Annually
                         
  Semi-annually (twice a year)
- Quarterly
                         
  Monthly

48. Do you conduct performance reviews of all or some of your subordinates

- Yes (all subordinates)
                         
  Yes (more than half of the subordinates)
                         
  Yes (half or fewer of the subordinates)
- No
                         
  Don't know

a. If "yes" to question 48, check the option that best describes how often you conduct performance reviews of your subordinates

- Less often than annually
                         
  Annually
                         
  Semi-annually (twice a year)
- Quarterly
                         
  Monthly

49. Do you approve the budgets of all or some of your subordinates

- Yes (all subordinates)
                         
  Yes (more than half of the subordinates)
                         
  Yes (half or fewer of the subordinates)
- No
                         
  Don't know

a. If "yes" to question 49, check the option that best describes how often you approve the budgets of your subordinates

- Less often than annually
                         
  Annually
                         
  Semi-annually (twice a year)
- Quarterly
                         
  Monthly

50. Do you take any other actions not described in this Part IV, Relationship with Your Subordinates, to exercise general supervision or control over your subordinates

- Yes
                         
  No

a. If "yes" to question 50, describe any other actions that you take to exercise general supervision or control over your subordinates

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## Part V - Services You Provide For Your Subordinates

51. Do you provide any kind of educational training or materials for all or some of your subordinates

- Yes (all subordinates)
                         
  Yes (more than half of the subordinates)
                         
  Yes (half or fewer of the subordinates)
- No
                         
  Don't know

52. Do you provide financial support for all or some of your subordinates

- Yes (*all subordinates*)                       Yes (*more than half of the subordinates*)                       Yes (*half or fewer of the subordinates*)  
 No     Don't know

53. Do you provide fundraising assistance for all or some of your subordinates

- Yes (*all subordinates*)                       Yes (*more than half of the subordinates*)                       Yes (*half or fewer of the subordinates*)  
 No     Don't know

54. Do you conduct joint activities with all or some of your subordinates

- Yes (*all subordinates*)                       Yes (*more than half of the subordinates*)                       Yes (*half or fewer of the subordinates*)  
 No     Don't know

a. If "yes" to question 54, briefly describe those joint activities

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55. Do you provide administrative services or support for all or some of your subordinates

- Yes (*all subordinates*)                       Yes (*more than half of the subordinates*)                       Yes (*half or fewer of the subordinates*)  
 No     Don't know

56. Do you hire an independent outside auditor to review all or some of your subordinates

- Yes (*all subordinates*)                       Yes (*more than half of the subordinates*)                       Yes (*half or fewer of the subordinates*)  
 No     Don't know

## Part VI - Inclusion of Subordinates in Your Group Exemption Ruling

57. Have you ever removed a subordinate from your group

- Yes     No     Don't know

a. If "yes" to question 57, indicate why you removed a subordinate from your group. **Check all that apply**

- The subordinate failed to send one or more annual reports to you  
 The subordinate permanently terminated its operations  
 The subordinate temporarily went inactive  
 The subordinate failed to pay fees or annual dues to you  
 The subordinate failed to meet the requirements for tax exemption under the Internal Revenue Code  
 The subordinate didn't meet the criteria for inclusion in your group exemption  
 The subordinate engaged in activities not in compliance with your charter, requirements, governing instruments, etc  
 The subordinate applied for and received recognition of exemption from the IRS  
 The subordinate requested to be removed from the group  
 Other (*describe*) \_\_\_\_\_

58. Do you have written standards or procedures with regard to when a subordinate will be removed from your group

- Yes     No     Don't know

a. If "yes" to question 58, do you provide these written standards or procedures to your subordinates

- Yes     No     Don't know

59. Have any of your subordinates ever had their tax-exempt status revoked while a member of your group

- Yes     No     Don't know

a. If "yes" to question 59, indicate how many were revoked during an examination and how many were automatically revoked for not filing a Form 990-series return or notice for three consecutive years. If no subordinates were revoked in one of these two categories, enter "0" on the applicable line. Write "Don't know" on the applicable line if you don't know the number

Revoked due to examination \_\_\_\_\_ Automatically revoked for non-filing \_\_\_\_\_

60. Have you ever added to your group an organization whose tax-exempt status has been revoked (either by examination or for not filing for three consecutive years)

Yes  No  Don't know

61. Have you ever added a subordinate back to your group that you previously removed

Yes  No  Don't know

### Part VII - Form 990-T Filing Information

62. Have any of your subordinates filed a Form 990-T, Exempt Organization Business Income Tax Return, for tax years 2008, 2009 or 2010

Yes  No  Don't know

- a. If "yes" to question 62, provide the total number of subordinates in your group, the number that filed a Form 990-T, and for those that filed Form 990-T, the number of subordinates that paid unrelated business income tax for the periods listed below. **Provide approximate numbers if the exact numbers are not known. If you did not have any subordinates in a particular year, enter "N/A" in the column entries for that year**

	2010	2009	2008
Total Number of Subordinates			
Number Filing Form 990-T			
Number That Paid Unrelated Business Income Tax			

63. Have you filed a Form 990-T on behalf of one or more of your subordinates for tax years 2008, 2009 or 2010

Yes  No  Don't know

- a. If "yes" to question 63, did you include the subordinate(s) on your own Form 990-T, and/or did you file a group Form 990-T that includes only your subordinate(s)? **Check all that apply**

Yes (own Form 990-T)  Yes (group Form 990-T)  Don't know

- b. If "yes" to question 63, check the year(s) you filed a Form 990-T on behalf of any of your subordinates

Tax Period	Filed
2010	<input type="checkbox"/>
2009	<input type="checkbox"/>
2008	<input type="checkbox"/>

### Part VIII - Annual Information Returns, Notices, and Group Returns

64. For the tax years listed below, which types of information returns or notices did you file with the IRS for your own organization?

**Check all that apply for each row. If you did not file any of these returns for a particular year, check the "N/A" box for that row**

Tax Period	Form 990	Form 990-EZ	Form 990-N	N/A
2010	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2009	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2008	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

65. Have you ever reported information on any of your subordinates' revenues, expenses, assets, liabilities or activities on your own Form 990-series return (not a group return)

Yes  No  Don't know



66. Have you filed a Form 990 group return on behalf of two or more of your subordinates for tax years 2008, 2009 or 2010? **If you answer "no" or "don't know," skip to question 70**

Yes  No  Don't know

a. If "yes" to question 66, provide the total number of subordinates included in your group exemption, the total number included in your Form 990 group return, and the number of subordinates included in that return that had gross receipts greater than or equal to \$200,000 OR had total assets equal to or greater than \$500,000 for the periods listed below

**Provide approximate numbers if the exact numbers are not known. If you did NOT file a group return with two or more of your subordinates in any of the years below, insert "N/A" in the column entries for that year**

	2010	2009	2008
Total Number of Subordinates			
Number Included in Your Form 990 Group Return			
Number of Subordinates with $\geq$ \$200,000 Gross Receipts OR Total Assets $\geq$ \$500,000			

b. Have you obtained an EIN (Employer Identification Number), separate from your own EIN, to use to file a group return

Yes  No  Don't know

c. Prior to filing a group return, did you obtain a written statement, signed by an officer under penalties of perjury, from each of the subordinates included in the group return that authorized each subordinate's inclusion in the return for the periods listed below?

**Select one per row**

Year	Yes	No	N/A (Didn't File Group Return)
2010	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2009	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2008	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

d. Did you file a group return on behalf of some but not all of your subordinates for tax years 2008, 2009 or 2010

Yes  No  Don't know

e. If 'Yes' to question 66d, describe the reason(s) why you did not file a group return for all subordinates and the criteria you used to determine which subordinates to include (or not include) in a group return

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67. Have any of your subordinates that you included in a group return for tax year 2008, 2009 or 2010 separately disclosed to the public the subordinate's portion of the compensation information reported on the group return

Yes  No  Don't know

a. If "yes" to question 67, how many of your subordinates separately disclosed to the public the subordinate's portion of the compensation information reported on the group return? **Check one box for each row**

Year	All subordinates	More than half of the subordinates	Half or fewer of the subordinates	Don't Know	N/A (no group return filed)
2010	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2009	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2008	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

b. If "yes" to question 67, how did your subordinates disclose the compensation information to the public? **Check all that apply**

Subordinate's website  Another's website  Don't know  
 Other (describe) \_\_\_\_\_

68. Have any of your subordinates that you included in a group return for tax year 2008, 2009 or 2010 separately disclosed to the public the subordinate's portion of the program services information reported on the group return

Yes  No  Don't know

a. If "yes" to question 68, how many of your subordinates separately disclosed to the public the subordinate's portion of the program services information reported on the group return? **Check one box for each row**

Year	All subordinates	More than half of the subordinates	Half or fewer of the subordinates	Don't Know	N/A (no group return filed)
2010	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2009	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2008	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

b. If "yes" to question 68, how did your subordinates disclose the program services information to the public? **Check all that apply**

Subordinate's website  Another's website  Don't know  
 Other (describe) \_\_\_\_\_

69. Have any of your subordinates that you included in a group return for tax year 2008, 2009 or 2010 separately disclosed to the public the subordinate's portion of the information on revenue, expenses, assets and liabilities reported on the group return

Yes  No  Don't know

a. If "yes" to question 69, how many of your subordinates separately disclosed to the public the information on revenue, expenses, assets and liabilities reported on the group return? **Check one box for each row**

Year	All subordinates	More than half of the subordinates	Half or fewer of the subordinates	Don't Know	N/A (no group return filed)
2010	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2009	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2008	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

b. If "yes" to question 69, how did your subordinates disclose the information on revenue, expenses, assets and liabilities to the public? **Check all that apply**

Subordinate's website  Another's website  Don't know  
 Other (describe) \_\_\_\_\_

70. Do you inform all new subordinates of their annual Form 990-series return or notice filing obligations? **Select "N/A" if none of your subordinates have any Form 990-series return or notice filing obligations**

Yes  No  Don't know  N/A

a. If "yes" to question 70, how have you informed your new subordinates of their filing requirements? **Check all that apply**

Telephone call  Newsletter  E-mail  
 Website  
 Other (describe) \_\_\_\_\_

71. Have you informed all of your subordinates that were exempt from Form 990-series filing requirements prior to 2007 because they didn't exceed the annual gross receipts filing threshold that they are now required to file a Form 990-N (e-Postcard) notice? **Select "N/A" if you do not have any subordinates that had less than \$25,000 in average annual gross receipts prior to 2007**

Yes  No  Don't know  N/A

a. If "yes" to question 71, how have you notified these subordinates of their Form 990-N filing requirements? **Check all that apply**

Telephone call  Newsletter  E-mail  
 Website  
 Other (describe) \_\_\_\_\_

72. Do you confirm that all of your subordinates (*other than those included in your group return, if any*) file their own Form 990-series information return or notice each year? **Select "N/A" if you file a group return on behalf of all subordinates each year**

Yes  No  Don't know  N/A

a. If "yes" to question 72, how do you confirm that each subordinate has filed a Form 990-series information return or notice? **Check all that apply**

- Require a copy of a subordinate's annual return  
 Confirm on [www.irs.gov](http://www.irs.gov) that a subordinate has filed Form 990-N  
 Require a written confirmation from an officer of a subordinate that it has filed  
 Other (*describe*) \_\_\_\_\_

73. Do you review or approve each of your subordinate's annual Form 990-series informational returns or notices before they are filed? **Select "N/A" if you file a group return on behalf of all subordinates each year**

Yes (*review only*)  Yes (*review and approve the filing*)  No  N/A

74. Indicate below the number of your subordinates required to file each type of Form 990-series information return or notice for tax year 2010. **Use an approximate number for a particular Form 990-series return if the exact number is not known. If a particular return listed below was not required to be filed by any of your subordinates for tax year 2010, indicate with an "N/A"**

Return	Number of Subordinates Required to File for TY 2010
Form 990	
Form 990-EZ	
Form 990-N	
Form 990-PF	
Not Required to File	
Don't Know	
<b>Total</b>	

### Part IX - Annual Group Exemption Update

75. Indicate the method you use to complete your annual group exemption update to the IRS

- Revise the subordinate listing provided to you each year by the IRS  
 Provide your own current listing of all active subordinates to the IRS  
 Other (*describe*) \_\_\_\_\_

76. Do you verify the continued existence of your subordinates prior to the submission of your annual group exemption update

Yes  No

a. If "yes" to question 76, describe how you verify the existence of your subordinates

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

77. Do you verify that your subordinates continue to meet the requirements for federal tax exemption prior to the submission of your annual group exemption update

Yes  No

a. If "yes" to question 77, describe how you verify that your subordinates continue to meet the requirements for federal tax exemption

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78. If you have ever removed subordinates from your group, did you report the removal of any of the subordinates to the IRS through your annual group exemption update

Yes (*reported all removals*)  Yes (*reported some removals*)  No  Don't know

79. Indicate the date of the most recent annual group exemption update you submitted to the IRS

Date (*MM/DD/YYYY*) \_\_\_\_\_  Don't know

80. Have you ever included an organization in a group return prior to notifying the IRS that the organization had become a subordinate in your group

Yes  No  Don't know