



# Instructions for Schedule L (Form 990 or 990-EZ)

## Transactions With Interested Persons

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

### Future Developments

For the latest information about developments related to Form 990 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form990](http://www.irs.gov/form990).

### General Instructions

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

### Purpose of Schedule

Schedule L (Form 990 or 990-EZ) is used by an organization that files Form 990 or 990-EZ to provide information on certain financial transactions or arrangements between the organization and **disqualified person(s)** under section 4958 or other interested persons. Schedule L is also used to determine whether a member of the organization's **governing body** is an independent member for purposes of Form 990, Part VI, line 1b.

**Supplemental information.** Parts I-IV can be duplicated if additional space is needed. Also, Part V may be used to explain a transaction or to provide additional information.

### Who Must File

The chart at the bottom of this page provides which organizations must complete all or a part of Schedule L and

must attach Schedule L to Form 990 or 990-EZ. If an organization is not 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

For Parts I, II, and III, report all transactions regardless of amount. Part IV instructions provide individual and total reporting thresholds below which reporting is not required for an interested person. Parts III and IV contain separate **reasonable effort** instructions which organizations may rely on to satisfy reporting requirements for those Parts.

There is a separate definition of interested person for each part of the schedule, so a person who is an interested person for one part may not be an interested person for other parts of the schedule. Each reportable transaction is to be reported in only one part of Schedule L, as described below.

### Part I. Excess Benefit Transactions

(To be completed by section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.)

**Line 1.** For each **excess benefit transaction** involving an organization described in section 501(c)(3), 501(c)(4), or 501(c)(29), regardless of amount:

- Identify the **disqualified person(s)** that received an excess benefit in the transaction;
- Identify the relationship between the **disqualified person** and the organization (for example, "officer" or "family member of director");
- Identify the organization manager(s), if any, that participated in the transaction, knowing that it was an excess benefit transaction;
- Describe the transaction; and
- State whether the transaction has been corrected.

**Excess benefit transaction.** An excess benefit transaction generally is a transaction in which an **applicable tax-exempt organization** directly or indirectly provides to or for the use of a disqualified person an economic benefit the value of which exceeds the value of the consideration received by the organization for providing such benefit. For special section 4958 rules governing transactions with **donor advised funds** and **supporting organizations**, see the special rules under *Section 4958 Excess Benefit Transactions* in Appendix G in the Instructions for Form 990, or Appendix E in the Instructions for Form 990-EZ.

Applicable tax-exempt organizations are generally limited to organizations which (without regard to any excess benefit) are section 501(c)(3) **public charities**, section 501(c)(4) or 501(c)(29) organizations, or organizations that had such status at any time during the 5-year period ending on the date of the excess benefit transaction.

Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations should refer to the instructions for Form 990, Part IV, lines 25a-25b (or Form 990-EZ, Part V, line 40b) before completing Part I. For more information on excess benefit transactions, section 4958, and special rules for donor advised funds and supporting organizations, see Appendix G in the Instructions for Form 990 (or Appendix E in the Instructions for Form 990-EZ) and Pub. 557, *Tax-Exempt Status for Your Organization*.

**Line 2.** Enter the amount of excise tax incurred by **disqualified persons** and organization managers under section 4958 for the transactions reported on line 1, whether or not assessed by the

Type of filer	IF you answer "Yes" to . . . . .	THEN you must complete . . . . .
Section 501(c)(3), 501(c)(4), or 501(c)(29) organization	Form 990, Part IV, line 25a or 25b (regarding <b>excess benefit transactions</b> )	Schedule L, Part I.
Section 501(c)(3), 501(c)(4), or 501(c)(29) organization	Form 990-EZ, Part V, line 40b (regarding excess benefit transactions)	Schedule L, Part I.
All organizations	Form 990, Part IV, line 26 (regarding loans)	Schedule L, Part II.
All organizations	Form 990-EZ, Part V, line 38a (regarding loans)	Schedule L, Part II.
All organizations	Form 990, Part IV, line 27 (regarding grants)	Schedule L, Part III.
All organizations	Form 990, Part IV, line 28a, 28b, or 28c (regarding business transactions)	Schedule L, Part IV.

IRS, unless abated. Form 4720, Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code, must be filed to report and pay the tax on excess benefit transactions.

## Part II. Loans to and/or From Interested Persons

Report details on loans, including salary advances and other advances and receivables (referred to collectively as "loans"), as described in Form 990, Part IV, line 26 (including receivables reported on Form 990, Part X, lines 5, 6, or 22), Form 990-EZ, Part V, line 38a, or Form 990, Part X, line 5, 6, or 22. Report only loans between the organization and interested persons that are outstanding as of the end of the organization's **tax year**. Report each loan separately, regardless of amount.

In addition to loans originally made between the organization and an interested person, report also loans originally between the organization and a third party or between an interested person and a third party that were transferred so as to become a debt outstanding between the organization and an interested person.

**Interested persons.** For Form 990 filers, interested persons for purposes of Part II, are:

- For all organizations, current or former **officers, directors, trustees, key employees, and highest compensated employees** listed in Form 990, Part VII, Section A, are interested persons.
- For organizations described in section 501(c)(3), 501(c)(4), or 501(c)(29), **disqualified persons** as described in section 4958(f)(1) are also interested persons.
- For organizations described in section 509(a)(3), disqualified persons as described in section 4958(c)(3)(B) are also interested persons.
- For organizations described in section 501(c)(9), contributing employers and sponsoring organizations are also interested persons.

For Form 990-EZ filers, interested persons for purposes of Part II are current officers, directors, trustees, and key employees listed on Form 990-EZ, Part IV.

**Exceptions.** Do not report the following in Part II:

- **Excess benefit transactions** reported in Schedule L, Part I.
- Advances under an **accountable plan** as described in the instructions for Part II of Schedule J (Form 990), Compensation Information.
- Pledges receivable that would qualify as charitable contributions when paid.
- Accrued but unpaid **compensation** owed by the organization.

- Loans from a credit union made to an interested person on the same terms as offered to other members of the credit union.
- **Tax-exempt bonds** purchased from the filing organization and held by an interested person, so long as the interested person purchased the bonds on the same terms as offered to the general public.
- Deposits into a bank account (when the bank is an interested person) in the ordinary course of business, on the same terms as the bank offers to the general public.
- Receivables for a section 501(c)(9) voluntary employees' beneficiary organization from a sponsoring organization or contributing employer of the VEBA, if those receivables were created in the ordinary course of business and have been due for 90 days or fewer.
- Receivables outstanding that were created in the ordinary course of the organization's business on the same terms as offered to the general public (such as receivables for medical services provided by a **hospital** to an officer of the hospital).

**Column (a).** Identify the interested person that was the debtor or creditor on the loan.

**Column (b).** Identify the relationship between the interested person and the organization.

**Column (c).** Describe the organization's purpose for engaging in the transaction.

**Column (d).** Check either "To" or "From", whichever is applicable.

**Column (e).** Enter the original dollar amount owed (the loan principal).

**Column (f).** Enter the balance due as of the end of the organization's **tax year**, including outstanding principal, accrued interest, and any applicable penalties and collection costs. For Form 990 filers, the sum total indicated in column (d) must equal the total of Form 990, Part X, Balance Sheet, column (B), lines 5 and 6 (for amounts owed to the organization), and column (B), line 22 (for amounts owed by the organization).

**Column (g).** Answer "Yes" if any payment by the debtor was past due as of the end of the organization's **tax year**, or if the debtor otherwise is in default under the terms and conditions of the loan.

**Column (h).** State whether the organization's **governing body** (or a committee of the governing body) approved the loan transaction.

**Column (i).** State whether the loan is evidenced by a promissory note or other written agreement signed by the debtor.

## Part III. Grants or Assistance Benefiting Interested Persons

Report each grant or other assistance (including provision of goods, services, or use of facilities), regardless of amount, provided by the organization to any interested person at any time during the organization's **tax year**. Examples of grants are scholarships, fellowships, discounts on goods or services, internships, prizes, and awards. A grant includes the gift portion of a part-sale, part-gift transaction.



See **Reasonable effort later**, applicable to Part III.

**Interested person.** For purposes of Part III, an "interested person" means a current or former **officer, director, trustee, or key employee** listed in Form 990, Part VII, Section A; a substantial contributor; or a related person.

For purposes of Schedule L, Part III, a "substantial contributor" is a person that contributed during the organization's **tax year** at least \$5,000 and is required to be reported by name in Schedule B (Form 990, 990-EZ, or 990-PF), Schedule of Contributors, for the organization's tax year. Thus, organizations not required to file Schedule B are not required to report transactions with substantial contributors or their related persons in Schedule L, Part III.

A "related person" means:

- A member of the organization's grant selection committee;
- A **family member** of any of the organization's current or former **officers, directors, trustees, or key employees** listed in Form 990, Part VII, Section A, of substantial contributors, or of members of the organization's grant selection committee;
- A **35% controlled entity** of any of the organization's current or former officers, directors, trustees, or key employees listed in Form 990, Part VII, Section A, or the family members thereof; of a substantial contributor; or of a member of the organization's grant selection committee; or
- An **employee** (or child of an employee) of a substantial contributor or of a 35% controlled entity of a substantial contributor, but only if the employee (or child of an employee) received the grant or assistance by the direction or advice of the substantial contributor or 35% controlled entity, or under a program funded by the substantial contributor that was intended primarily to benefit such employees (or their children).

**Exceptions.** Do not report the following in Part III:

- **Excess benefit transactions** reported in Schedule L, Part I.
- Loans reported (or not required to be reported) in Schedule L, Part II.
- Business transactions that do not contain any gift element and that are engaged in to serve the direct and immediate needs of the organization, such as payment of **compensation** (including taxable and nontaxable fringe benefits treated as compensation) to an **employee** or **independent contractor** in exchange for services of comparable value. Some business transactions may be reportable on Schedule L, Part IV.
- Compensation to a person listed in Form 990, Part VII, Section A (including taxable and nontaxable fringe benefits treated as compensation).
- Grants to employees (and their children) of a substantial contributor or 35% controlled entity of a substantial contributor, awarded on an objective and nondiscriminatory basis based on pre-established criteria and reviewed by a selection committee, as described in Regulations section 53.4945-4(b).
- Grants or assistance provided to an interested person as a member of the charitable class or other class (such as a member of a section 501(c)(5), 501(c)(6), or 501(c)(7) organization) that the organization intends to benefit in furtherance of its exempt purpose, if provided on similar terms as provided to other members of the class, such as short-term disaster relief, poverty relief, or trauma counseling. However, grants for travel, study (such as scholarships or fellowships), or other similar purposes (such as to achieve a specific objective, produce a report or other similar product, or improve or enhance a literary, artistic, musical, scientific, teaching, or other similar capacity, skill, or talent of the grantee) like those described in section 4945(d)(3) are not excluded from reporting under this exception. But see **Schools**, later, for instructions on how to report grants, scholarships, and other assistance from colleges, universities, primary, and secondary schools. Grants that are awards recognizing past achievements also are not excluded from reporting under this exception. Grants for travel, study, or similar purposes do not include such purposes as short-term disaster relief, poverty relief, or trauma counseling.
- Grants or assistance to a section 501(c)(3) organization.

**Column (a).** Enter the name of the interested person that benefitted from the grant or assistance. If the person has status as an interested person only because the person is a substantial contributor, a **family member** of a substantial contributor, a **35% controlled entity** of a substantial contributor, or an

**employee** of a substantial contributor or 35% controlled entity of a substantial contributor, then enter the term “substantial contributor” or “related to substantial contributor” (as the case may be) instead of the interested person's name, in order to protect the confidentiality of the substantial contributor.

**Column (b).** Describe the relationship between the interested person that benefitted from the grant or assistance and the organization, such as “spouse of Director John Smith.” If “substantial contributor” was entered in column (a), enter “substantial contributor” here as well. If “related to substantial contributor” was entered in column (a), then describe the relationship without referring to specific names, for example: “child of employee of **35% controlled entity** of substantial contributor.”

If an interested person has interested person status other than by being a substantial contributor or related to a substantial contributor, then make no reference to the substantial contributor status. For example, if grantee Jane Smith is both a substantial contributor and the spouse of Director John Smith, then she must be listed by name in column (a), and column (b) must state “spouse of Director John Smith” or words to similar effect.

**Column (c).** Enter the total dollar amount of grants and other assistance provided to the interested person during the organization's **tax year**.

**Column (d).** Describe the type of assistance provided to the interested person.

**Column (e).** Describe the organization's purpose in providing assistance to the interested person.

**Reasonable effort.** The organization is not required to provide information about a grant or assistance to an interested person if it is unable to secure the information regarding interested person status after making a **reasonable effort** to obtain it. An example of a reasonable effort for Part III is for the organization to distribute a questionnaire annually to each current or former **officer, director, trustee, and key employee** listed in Form 990, Part VII, Section A, and each member of a grant selection committee, that includes the name and title of each person reporting information, blank lines for the person's signature and signature date, and the pertinent instructions and definitions for Schedule L, Part III. The organization is not expected to distribute such a questionnaire to a substantial contributor or a related person to a substantial contributor, except (1) where the substantial contributor or related person advises the organization as to the

specific recipients of grants or assistance, or (2) with respect to programs of the organization intended primarily to benefit **employees** (or their children) of the substantial contributor or their **35% controlled entities**.

**Example.** A substantial contributor to the organization states that he would like Mr. X and Ms. Y to be beneficiaries of a grant. The organization inquires of the substantial contributor whether Mr. X or Ms. Y are interested persons with respect to the organization because of a family or business relationship they have with the substantial contributor (using the pertinent instructions and definitions), and the substantial contributor replies in writing that they are not. Whether they actually are interested persons or not, the organization has made a reasonable effort in this situation.

**Schools.** Colleges, universities, and primary and secondary schools are not required to identify interested persons to whom they provided scholarships, fellowships, and similar financial assistance. Instead, these organizations must, in Part III, group each type of financial assistance (for example, need-based scholarships, merit scholarships, discounted tuition) provided to interested persons in separate lines. For each line, the school should report in column (c) the aggregate dollar amount of each type of assistance, the type of assistance in column (d), and the purpose of the assistance in column (e), unless such reporting would be an unauthorized disclosure of student education records under the Family Educational Rights and Privacy Act (FERPA). Columns (a) and (b) should be left blank for these lines.

## Part IV. Business Transactions Involving Interested Persons

Report in Part IV business transactions for which payments were made during the organization's **tax year** between the organization and an interested person, if such payments exceeded the reporting thresholds described below, and regardless of when the transaction was entered into by the parties. The “ordinary course of business” exception to reporting business relationships on Form 990, Part VI, line 2, does not apply for purposes of Schedule L.

In general, an organization must report business transactions in Part IV with an interested person if: (1) all payments during the **tax year** between the organization and the interested person exceeded \$100,000; (2) all payments during the tax year from a single transaction between such parties exceeded the greater of \$10,000 or 1% of

the filing organization's total revenue for the tax year; (3) **compensation** payments during the tax year by the organization to a **family member** of a current or former officer, director, trustee, or key employee of the organization listed in Form 990, Part VII, Section A exceeded \$10,000; or (4) in the case of a joint venture with an interested person, the organization has invested \$10,000 or more in the joint venture, whether or not during the tax year.

See *Reasonable effort* later, applicable to Part IV. Special rules permit individual or aggregate transaction reporting.

**Business transactions.** Business transactions include but are not limited to contracts of sale, lease, license, insurance, and performance of services, whether initiated during the organization's **tax year** or ongoing from a prior year. Business transactions also include **joint ventures**, whether new or ongoing, in which either the profits or capital interest of the organization and of the interested person each exceeds 10%.

**Interested persons.** An interested person for purposes of Schedule L, Part IV, is a current or former **officer, director, trustee, or key employee** listed on Form 990, Part VII, Section A, or any of the following:

- A **family member** of a current or former officer, director, trustee, or key employee listed in Form 990, Part VII, Section A.
- An entity (other than a section 501(c)(3) organization, a section 501(c) organization of the same subsection as the filing organization, or a **governmental unit** or instrumentality) more than 35% owned or controlled, directly or indirectly, individually or collectively, by one or more current or former officers, directors, trustees, or key employees listed on Form 990, Part VII, Section A, or their family members.

For purposes of this Part IV, a nonprofit organization is "more than 35%" controlled when more than 35% of its directors or trustees either (a) consist of interested persons of the filing organization, or (b) serve as directors or trustees subject to powers held by one or more interested persons of the filing organization to elect or appoint, or remove and replace, such directors or trustees or the members that elect or appoint them.

• An entity (other than a tax-exempt organization under section 501(c) or a **governmental unit** or instrumentality) of which a current or former officer, director, trustee, or key employee listed in Form 990, Part VII, Section A, or any of their **family members**, was serving at the time of the transaction as:

1. an officer,
2. a director,

3. a trustee,
4. a partner or member with a direct or indirect ownership interest in excess of 5% (including ownership by a **family member**) if the entity is treated as a partnership, or
5. a shareholder with a direct or indirect ownership interest in excess of 5% (including ownership by a family member) if the entity is a professional corporation.

For purposes of Schedule L, Part IV, treat as a section 501(c)(3) organization a foreign organization recognized as a charity by its foreign country, or for which the filing organization has made a reasonable judgment (or has an opinion of U.S. counsel) that the foreign organization is described in section 501(c)(3).

**Certain management company transactions with former officers, etc.** A business transaction also includes a transaction between the organization and a **management company** of which a former officer, director, trustee, or key employee of the organization (within the last five **tax years**, even if not listed in Form 990, Part VII, Section A because the individual did not receive any compensation from the organization) is a direct or indirect 35% owner, or an officer, director, or trustee.

**Ownership.** Ownership is measured by stock ownership (voting power or value, whichever greater) of a corporation, profits or capital interest (whichever greater) in a partnership or limited liability company, beneficial interest in a trust, or control of a nonprofit organization. Ownership includes indirect ownership (for example, ownership in an entity that has ownership in the entity doing business with the organization or ownership by a **family member**); there may be ownership through multiple tiers of entities. The constructive ownership rules of section 267(c) apply for purposes of Schedule L (Form 990 or 990-EZ), Part IV, using the definition of family member in the *Glossary* rather than in section 267(c)(4). Accordingly, an individual is treated as owning stock owned by his or her family member.

**Reporting thresholds.** In reporting transactions in Part IV, the organization is not required to report transactions with an individual or organization for a dollar amount that did not exceed the greater of \$10,000 or 1% of the organization's total revenue for the organization's **tax year** (the amount reported in Form 990, Part VIII, line 12, column (A)), except in either of the following cases.

1. Total payments for all transactions between the parties during the organization's tax year exceeded \$100,000. In this case, report all

transactions between the parties regardless of the individual amounts of such individual transactions.

2. The transaction was the organization's payment of compensation to a **family member** of a current **officer, director, trustee, or key employee** of the organization. In this case, payment of **reportable compensation** must be reported if in excess of \$10,000 for the organization's tax year.

Aggregate all payments during the tax year between the parties under the same contract or transaction. For instance, if a director of the organization is a greater than 5% partner of a law firm (or greater than 5% shareholder if the law firm is a professional corporation) and the organization pays the law firm an amount of more than 1% of the organization's total revenue during the organization's tax year under a contract for a particular case or legal matter (if the amount exceeds \$10,000), treat all payments under such arrangement as a single reportable business transaction.

**Aggregate reporting.** The organization can aggregate multiple individual transactions between the same parties, or list them separately. If aggregation is chosen, report the aggregate amount in column (c) and describe the various types of transactions (for example, "consulting," "rental of real property") in column (d).

**Exceptions.** Do not report the following in Part IV:

- **Excess benefit transactions** reported in Schedule L, Part I.
- Loans reported (or not required to be reported) in Schedule L, Part II.
- Grants and other assistance reported (or not required to be reported) in Schedule L, Part III (however, this exception does not apply to transactions covered by the business transaction exception described in Part III instructions earlier; such transactions may need to be reported in Part IV).
- **Compensation** reported in Form 990, Part VII, Section A, unless the compensation was to a family member of another person reported in Form 990, Part VII, Section A.
- Deposits into or withdrawals from a bank account (when the bank is an interested person) in the ordinary course of business, on the same terms as the bank offers to the general public.
- The organization's charging of membership dues to its officers, directors, etc.
- If the organization transfers funds to an interested person to make investments on behalf of the organization as its agent or contractor (but not as part of a joint venture), the amount of the transaction for purposes of Part IV reporting is not the

entire amount transferred but the management fees or other service fees or carried interest (if any) of the interested person.

**Example 1.** T, a family member of an officer of the organization, serves as an employee of the organization and receives during the organization's tax year compensation of \$15,000, which is not more than 1% of the organization's total revenue. The organization is required to report T's compensation as a business transaction in Schedule L, Part IV, because the organization's compensation to a family member of an officer exceeds \$10,000, whether or not T's compensation is reported in Form 990, Part VII.

**Example 2.** X, the child of a current director listed in Form 990, Part VII, Section A, is a first-year associate at a law partnership that the organization pays \$150,000 during the organization's tax year. Given that X has no ownership interest in the law firm and is not an officer, director, or trustee of the firm, the organization is not required to report this business transaction in spite of X's employment relationship to the law firm.

**Example 3.** The facts are the same as in Example (2), except that X is a partner of the law firm and has an ownership interest in the law firm of 5.25% of the profits. The organization must report the business transaction due to X's greater than 5% ownership interest in the law firm and the dollar amount in excess of the \$100,000 aggregate threshold.

**Example 4.** The facts are the same as in Example (3), except that the law firm entered into the transaction with the organization before X's parent became a director of the organization. The organization must report all payments made during its tax year to the law firm for the transaction.

**Example 5.** The facts are the same as in Example (3), except that X is the child of a former director listed in Form 990, Part VII, Section A. The organization is required to report the business transaction, as family members of former directors listed in Part VII are interested persons.

**Example 6.** The facts are the same as in Example (3), except that the organization pays \$75,000 in total during the organization's tax year for 15 separate transactions to collect debts owed to the organization. None of the transactions involves payments to the law partnership in excess of \$10,000. The organization is not required in this instance to report the business transaction, because the dollar amounts do not exceed either the \$10,000 transaction threshold or the \$100,000 aggregate threshold.

**Example 7.** The facts are the same as in Example (6), except that the organization pays \$105,000 instead of \$75,000. Because the aggregate payments for the business transactions exceed \$100,000, the organization must report all the business transactions. The organization can report the transactions on an aggregate basis or list them separately.

**Column (a).** Enter the name of the interested person involved in the direct or indirect business relationship with the organization.

**Column (b).** Enter the relationship between the interested person and the organization. For example:

- **Key employee** of the organization,
- **Family member** of Freda Jones, former director,
- Entity more than 35% owned by (1) Freda Jones, former director, and (2) Lisa Lee, President, or
- Partnership more than 5% owned by Freda Jones, former director.

**Column (c).** The dollar amount of the transaction is the cash or **fair market value** of other assets and services provided by the organization during the **tax year**, net of reimbursement of expenses. For **joint ventures** with interested persons, report the total amount invested by the organization in the joint venture as of the end of the organization's tax year, whether or not the organization invested any part of the amount during the tax year. In reporting **compensation** for services, it is sufficient to report compensation for the calendar year ending with or within the organization's tax year.

**Column (d).** Describe the transaction(s) by type, such as employment or **independent contractor** arrangement, rental of property, or sale of assets.

**Column (e).** State "Yes" if all or part of the consideration paid by the organization is based on a percentage of revenues of the organization. For instance, state "Yes" if a management fee is based on a percentage of revenues, or a legal fee owed to outside attorneys by a public interest law firm is a percentage of the amount collected.

**Reasonable effort.** The organization is not required to provide information about a business transaction with an interested person if it is unable to secure the information regarding interested person status after making a **reasonable effort** to obtain it. An example of a reasonable effort for Part IV is for the organization to distribute a questionnaire annually to each current or former **officer, director, trustee, and key employee** listed on Form 990, Part VII, Section A, that includes the name and title of each person reporting information, blank lines for the person's signature and signature date, and the pertinent instructions and definitions for Schedule L, Part IV. The organization is not required to distribute such a questionnaire to organizations or individuals with which it does business, but who are not current or former officers, directors, trustees, or key employees of the organization, in order to have made a reasonable effort for this purpose.

## Part V. Supplemental Information

Use Part V if the organization needs additional space to explain a transaction or provide additional information. In Part V, identify the specific part and line number that each response supports, in the order in which those parts and lines appear on Schedule L (Form 990 or 990-EZ). Part V can be duplicated if more space is needed.