

# AHLA'S GUIDE TO Form 990

Form **990**  
Department of the Treasury  
Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047  
**2023**  
**Open to Public Inspection**

**A For the 2023 calendar year, or tax year beginning**, 2023, and ending \_\_\_\_\_, 20\_\_\_\_

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization \_\_\_\_\_  
Doing business as \_\_\_\_\_  
Number and street (or P.O. box if mail is not delivered to street address) \_\_\_\_\_ Room/suite \_\_\_\_\_  
City or town, state or province, country, and ZIP or foreign postal code \_\_\_\_\_

**D** Employer identification number \_\_\_\_\_  
**E** Telephone number \_\_\_\_\_

**F** Name and address of principal officer: \_\_\_\_\_  
(insert no.)  501(c)(3)  501(c) ( \_\_\_\_\_ )  4947(a)(1) or  527

**G** Gross receipts \$ \_\_\_\_\_

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
If "No," attach a list. See instructions.

**I** Tax-exempt status:  501(c)(3)  501(c) ( \_\_\_\_\_ )  4947(a)(1) or  527

## FORM 990

*Linked to step-by-step annotations and tips*

## STEP-BY-STEP FORM 990

*Annotations and tips, one section at a time*

## ANNOTATED GUIDE TO FORM 990 SCHEDULES

*Explanations, with links to schedules*

## INDEX TO APPLICABLE STATUTES AND REGULATIONS

*Annotated, organized, and linked to primary authority*

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# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

# 2023

Department of the Treasury  
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

**Open to Public Inspection**

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**A** For the 2023 calendar year, or tax year beginning , 2023, and ending , 20

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization  
 Doing business as  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
 City or town, state or province, country, and ZIP or foreign postal code

**D** Employer identification number  
**E** Telephone number  
**G** Gross receipts \$

**F** Name and address of principal officer:  
**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions.

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website:  
**H(c)** Group exemption number

**K** Form of organization:  Corporation  Trust  Association  Other  
**L** Year of formation:  
**M** State of legal domicile:

Part I Summary		Prior Year	Current Year
Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities:		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	
	<b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a)	<b>5</b>	
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>		
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)		
	<b>9</b> Program service revenue (Part VIII, line 2g)		
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		
<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)			
<b>19</b> Revenue less expenses. Subtract line 18 from line 12			
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)		
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20		

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**  
 Signature of officer \_\_\_\_\_ Date \_\_\_\_\_  
 Type or print name and title \_\_\_\_\_

**Paid Preparer Use Only**  
 Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check  if self-employed PTIN \_\_\_\_\_  
 Firm's name \_\_\_\_\_ Firm's EIN \_\_\_\_\_  
 Firm's address \_\_\_\_\_ Phone no. \_\_\_\_\_

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form **990** (2023)

# Step-By-Step Form 990

Part I Summary		Prior Year	Current Year
Activities & Governance	1	Briefly describe the organization's mission or most significant activities:	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	3
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5
	6	Total number of volunteers (estimate if necessary)	6
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b

## Part I: Summary

Part I is the “summary” section of Form 990, which serves as a high level overview of the organization, including its mission, activities, and governance, and comparative financial information. Most of the information in Part I is reported elsewhere in the Form 990, therefore it is advised to complete Part I after the rest of the Form 990 is completed.

### Activities & Governance (Lines 1–7b)

**Line 1** – The organization should briefly describe its mission or most significant activities. It should be emphasized that this is only a brief description – the organization will be able to expand on its mission and program service accomplishments in Part III and in Schedule O.

**Lines 3 and 4** – Number of voting members of the governing body and the number of voting members who are independent, respectively. These numbers should match the number of voting and independent members reported within Part VI, Section A, Lines 1a and 1b. For more information on determining if a voting member of the governing body is independent, please consult the Form 990, Part VI and Form 990, Schedule L instructions.

**Line 5** – The organization should enter the number of individuals employed in the calendar year being reported. This number should be the same as the number found on Part V, Line 2a.

**Line 6** – The organization should enter the number of volunteers for the tax year (full-time and part-time), including volunteer members of the organization’s governing body.

**Lines 7a and 7b** – These lines apply to organizations that are required to file a Form 990-T for unrelated business income. If the organization has unrelated business income, Line 7a will be the amount of unrelated business revenue from Part VIII, column C, Line 12. Line 7b will be the net unrelated business taxable income from the organization’s Form 990-T. If the organization does not have unrelated business income or a Form 990-T filing requirement, then Lines 7a and 7b should both be zero.

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		Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h) . . . . .	
	9	Program service revenue (Part VIII, line 2g) . . . . .	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .	
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . . .	
	14	Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	
	16a	Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	
	b	Total fundraising expenses (Part IX, column (D), line 25)	
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .	
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	
19	Revenue less expenses. Subtract line 18 from line 12 . . . . .		
Net Assets or Fund Balances	20	Total assets (Part X, line 16) . . . . .	Beginning of Current Year
	21	Total liabilities (Part X, line 26) . . . . .	End of Year
	22	Net assets or fund balances. Subtract line 21 from line 20 . . . . .	

### Comparative Financial Information (Lines 8–22)

**Lines 8 to 12** — These lines report the organization’s revenue, by specified category, for the current year and prior year. The underlying detail that comprises these categories can be found in Part VIII, Statement of Revenue.

**Lines 13 to 18** — These lines show the organization’s expenses, by category, for the current year and prior year. The underlying detail that makes up these categories can be found in Part IX, Statement of Functional Expenses.

**Lines 20 to 22** — These lines report a summary of the organization’s balance sheet, which includes total assets, total liabilities, and net assets/fund balance for the current year and prior year. The underlying detail that comprises these total amounts can be found on Part X, Balance Sheet.

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Part II Signature Block						
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.						
Sign Here	Signature of officer				Date	
	Type or print name and title					
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name				Firm's EIN	
	Firm's address				Phone no.	
May the IRS discuss this return with the preparer shown above? See instructions						<input type="checkbox"/> Yes <input type="checkbox"/> No

## Part II: Signature Block

Located on the bottom of the first page under the summary, Part II is the signature block.

**Helpful Tip:** The Form 990 is an official document submitted to the IRS under penalties of perjury – please consult your tax advisor or other professional and do not try to complete this form alone.

**Helpful Tip:** The Taxpayer First Act, enacted July 1, 2019, requires tax-exempt organizations to electronically file (“e-file”) information returns and related forms, including the Form 990. An e-filed Form 990 will not show an officer’s signature or the paid preparer’s signature on the signature block. In an instance where the Form 990 is required to be paper-filed (e.g., if the organization changed its name), then the signature block should be signed by an officer of the organization and, if applicable, by the paid preparer.

**Helpful Tip:** If the organization utilizes a paid tax preparer, the paid preparer will complete the “Paid Preparer Use Only” section, which includes the preparer’s name and PTIN, as well as their firm’s name, address, EIN, and phone number. There is also a checkbox that authorizes the IRS to discuss this return with the paid preparer – it is generally a best practice to answer this “yes.”

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# Annotated Guide to Form 990 Schedules

The supplemental schedules potentially applicable to Form 990 are identified below. The schedules most relevant to health care organizations are described in more detail.

## Schedule A – Public Charity Status and Public Support

### Schedule A Instructions

Schedule A is used by an organization to provide the required information about public charity status and public support. An organization that answered “Yes” to Form 990, Part IV, Line 1, must complete Schedule A.

The image shows the top portion of Form 990 Schedule A. It includes the title "Schedule A Public Charity Status and Public Support" and a table with columns for "Year", "Total public support", "Total support from individuals", "Total support from corporations, partnerships, and trusts", and "Total support from other sources". The table has rows for 2019, 2018, 2017, 2016, 2015, and 2014.

## Schedule B – Schedule of Contributors

No separate instructions – instructions provided at end of schedule

Schedule B is used to provide information on contributions the organization reported on Form 990, Return of Organization Exempt From Income Tax, Part VIII, Statement of Revenue, Line 1. Every organization must complete Schedule B unless it certifies that it doesn't meet the filing requirements of this schedule.

The image shows the top portion of Form 990 Schedule B. It includes the title "Schedule B Schedule of Contributors" and a table with columns for "Year", "Contributor name", "Address", "City", "State", "Zip", "Total contribution", and "Type of contribution". The table has rows for 2019, 2018, 2017, 2016, 2015, and 2014.

## Schedule C – Political Campaign and Lobbying Activities

### Schedule C Instructions

Schedule C is used by Section 501(c) organizations, and Section 527 organizations. These organizations must use Schedule C to furnish additional information on political campaign activities or lobbying activities, as those terms are defined later for the various parts of this schedule. An organization that answered “Yes” on Form 990, Part IV, Checklist of Required Schedules, Lines 3, 4, or 5, must complete the appropriate parts of Schedule C.

The image shows the top portion of Form 990 Schedule C. It includes the title "Schedule C Political Campaign and Lobbying Activities" and a table with columns for "Year", "Type of activity", "Amount", and "Other information". The table has rows for 2019, 2018, 2017, 2016, 2015, and 2014.



# Index to Applicable Statutes and Regulations

*Organizations exempt from income tax under 26 U.S.C. §§ 501(c), 527, and 4947 (except private foundations) generally must file a version of Form 990 annually.*

## Provisions Regarding Organizations that File Form 990

[26 U.S.C. § 170](#) (Charitable, etc., contributions and gifts) — Section 170(b)(1)(A) identifies the types of organizations that constitute “Section 170(b)(1)(A) Organizations” as that term is used Tax Code

[26 C.F.R. § 1.170A-9](#) (Definition of section 170(b)(1)(A) organization.)

[26 U.S.C. § 501](#) (Exemption from tax on corporations, certain trusts, etc.) — Section 501 exempts certain types of entities from federal income tax, as identified in § 501(a), (c), and (d)

[26 C.F.R. § 1.501\(c\)\(2\)-1](#) (Corporations organized to hold title to property for exempt organizations)

[26 C.F.R. § 1.501\(c\)\(3\)-1](#) (Organizations organized and operated for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or for the prevention of cruelty to children or animals.)

[26 C.F.R. § 1.501\(c\)\(4\)-1](#) (Civic organizations and local associations of employees)

[26 C.F.R. § 1.501\(c\)\(6\)-1](#) (Business leagues, chambers of commerce, real estate boards, and boards of trade)

[26 C.F.R. § 1.501\(c\)\(29\)-1](#) (CO-OP Health Insurance Issuers)

[26 U.S.C. § 527](#) (Political organizations) — Section 527 exempts from federal income tax political organizations that function to influence or attempt to influence the selection, nomination, election, or appointment of any certain federal, state, or local officials

[26 C.F.R. § 1.527-1](#) (Political organizations; generally)

[26 C.F.R. § 1.527-2](#) (Definitions) — Defines “political organizations,” “segregated fund,” “exempt function,” and provides examples of “exempt functions” as used in § 527(e)(2).

[26 C.F.R. § 1.527-3](#) (Exempt function income)

[26 C.F.R. § 1.527-4](#) (Special rules for computation of political organization taxable income)

**Helpful Tip:** *26 C.F.R. § 1.527-5 through -9 may also be relevant, depending on your circumstances.*

[26 U.S.C. § 4947](#) (Application of taxes to certain nonexempt trusts) — Section 4947 exempts from federal income tax certain trusts as identified in § 4947(a)(1).

[26 C.F.R. § 53.4947-1](#) (Application of tax)

[26 C.F.R. § 53.4947-2](#) (Special rules)