

2008 Tax Exempt/Not-For-Profit Organizer

CLIFFORD & ASSOCIATES

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Organization/Church Name: _____

Dear Client:

Attached please find the Clifford & Associates tax organizer. We have designed this package to assist you in the collection of the information needed to prepare your organization's tax return and to increase the efficiency of your return's preparation. Please use this organizer to gather tax information for this year's filing season.

You may drop-off your materials at our office or send them to us via mail, fax, or email. We are adept at working with QuickBooks and Quicken files. Excel and Quattro Pro spreadsheets are also acceptable. Call first before forwarding other types of files.

The benefit of tax-exempt status brings with it additional responsibilities. Congress has expanded the power of the IRS to monitor, regulate, and fine tax-exempt organizations that fail to follow reporting requirements. The following contains a list of information needed to properly prepare the organizations' tax return (Form 990). A list of recommended Internal Controls are also enclosed. This checklist is designed to help board members maintain compliance with IRS regulations.

Please use the following checklist for providing information:

- Copy of previous year's tax return (Form 990), if we did not prepare it.
- Revenue and expense report. See below for more information.
- Balance sheet (showing beginning and ending balances).
- A report showing the change in net assets or fund balances. See below for more information.
- Statement of program service accomplishments. See below for more information.
- Review of 10 key internal controls on page 3.

If you need more space, please copy pages or attach a separate sheet. When you have completed this organizer, either bring it with you to your appointment or mail it with the documents requested to complete the organization's return. Failure to establish the following or other effective Internal Controls may result in higher fees or our inability to provide services due to liability concerns.

Please remember that this tax return (Form 990) is due **May 15**. Therefore, timely return of the needed information will aid in our prompt preparation of the return. We will file for a 3 month extension if some extenuating circumstance impedes completion of the return by May 5th.

Sincerely,

Clifford & Associates

2008 Optional Tax Exempt Organization Organizer

1. Revenue includes, but is not limited to, items such as:
 - a. Contributions, gifts, grants, etc.
 - b. Direct and indirect public support.
 - c. Membership dues.
 - d. Interest on savings and other cash investments
 - e. Dividends from securities
 - f. Rents, inventory sales, etc.

2. Statement of Functional Expenses shows the split between Program Services, Management and General & Fund-raising expenses. Allocate as you are able. They include, but are not limited to:
 - a. Compensation of officers, directors, etc. and other salaries and wages.
 - b. Pension plan contributions and other employee benefits.
 - c. Payroll taxes.
 - d. Accounting and legal fees.
 - e. Professional fund-raising fees.
 - f. Supplies, telephone, postage, equipment rental, maintenance, travel, printing, depreciation, conferences, conventions, meetings, etc.

3. Statement of Program Service Accomplishments describes the achievements of the organization throughout the year. State items such as the purpose, number of clients served, and publications issued for each program. Also report any related expenses for each program.

4. Please remit the following information on the officers, directors, trustees and key employees:
 - a. Name and address.
 - b. Title and average hours per week devoted to position.
 - c. Compensation (even if not paid).
 - d. Contributions to benefit plans/deferred compensation.
 - e. Expense account and/or other allowances.

5. Did the directors or employees assume or pay for any expenses on behalf of the organization during the year?
 Yes _____ No _____
 If so, list separately all such expenses with the following information:

Expense Item	Amount Paid	Date Paid	Who Paid	Authorizing Officer

6. Is there a written agreement or policy to reimburse any of the above expenses?
 Yes _____ No _____

7. Are the above expenses included on the income and expense statement and allocated to Accounts Payable?
 Yes _____ No _____

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The following is a list of Internal Controls that will help to direct the board members in the proper way of running the organization. Please note any exceptions to these policies. An officer or director needs to sign the disclaimer at the bottom and return this page to us.

1. At no time did relatives constitute a majority of the board of directors present at any meeting.
2. All officers and key employees submit written reports at least quarterly.
3. No person may sign checks to themselves for any reason.
4. The person(s) writing checks do not make deposits.
5. No person authorizing payment of the bills can write checks or transfer funds except under a defined emergency policy agreed upon by the board of directors in writing.
6. No person pays any bill without prior authorization of a non-relative authorized by the board.
7. No person on the board votes for any relative's pay or contract for services.
8. No person on the board is paid for any services unless:
 - a. There is a written contract.
 - b. They did not vote on the contract.
 - c. At least three (3) competitive bids were received and reviewed by at least three (3) unrelated members of the board member being paid.
9. The bookkeeper and/or treasurer has had training in non-profit accounting within the last three years.
10. If computerized software is used, those using the software have had training within the last year.

I/we have reviewed the internal control policies and the activities of our organization for the year of _____.
The following statements apply:

___ I/we found complete compliance with all ten internal control checks.

___ I/we found substantial compliance with a few exceptions unlikely to occur again. Those exceptions will be reported if requested.

___ I/we found compliance with at least 6 of 10 policies but there were repeated oversights and mistakes. These will be summarized and listed separately. A plan to correct the errors is in place.

___ I/we found most of the policies had been violated. We need a fuller review to establish the integrity of our finances.

Signed: _____ Date _____
Name/title

Signed: _____ Date _____
Name/title

Signed: _____ Date _____
Name/title

Email Instructions:

Usually, we can receive files up to 5 Mb.

If the files are larger than 5 Mb, they may not go through. Use a zip program to compress the files, if needed.

1. Quickbooks:

- a. With your company's file open in Quickbooks, go to File, Backup to make a compressed backup copy of your company's file.
- b. The file name should be Yourcompanyname.QBB.
- c. Do this at least monthly or weekly to prevent loss of data.
- d. Remove any password protection
- e. Close company and Quickbooks program.
- f. Skip to #4, E-mail section below.

2. Quicken Files

- a. Open Quicken.
- b. Go to File/File Operations/Rename
- c. If the name of your company file is "QDATA", rename it using your company's name or an abbreviation.
- d. When done, note the location of your quicken data files.
- e. Remove any password protection
- f. Go to your Email program, Skip the #4 below.

3. Spreadsheets and other files.

- a. Make sure the file name includes your company's name or abbreviation.
- b. Remove any password protection
- c. Close file and program

4. E-mailing:

- a. Open your E-mail program.
- b. Go to New Message.
- c. Use this address: contact@sharetheharvest.com
- d. To be safe send a cc (copy) to
 - i. Sclifford1@neo.rr.com
 - ii. louanda@sharetheharvest.com
- e. Enter a sensible subject line
- f. Type a short message and ask for a reply confirmation. Include passwords required, if any.
- g. Attach files:
 - i. Most E-mail programs today have a toolbar button for adding attachments. Both Outlook Express and Netscape use a paperclip icon. If you can not find the "attachment button", go to HELP.
 - ii. The attachment window will show a view of your computer's directories.
 - iii. Click on the directory where your data files are kept.
 - (1) For Quicken, look in c:\Quickenw\ or c:\Quickenw\data
 - (2) For Quickbooks, either
 - (a) c:\quickbooksw\.....or
 - (b) c:\program files\intuit\quickbooks\.....
 - (3) For other files, where ever you store them.
 - iv. Click on the appropriate files:
 - (1) Quickbooks: Your latest *.QBB file
 - (2) Quicken: three or four files that begin with your company name and end with these extensions: *.QDF, *.QEL, *.QPH, *.QSD
 - (3) Spreadsheets and other files should be fairly obvious.
 - v. When done, press SEND