

2011 Tax Year
Step-by-Step Instructions for Completing 990-EZ & Schedule A

990-EZ Instructions

First area:

- C. Legal name of club or class (please leave address that is listed)
- D. Employer identification number assigned by IRS. Provided in accompanying documents.

Part I: Revenue, Expenses, Changes in Net Assets/Fund Balances

LINES 1-4

- List all revenue received during the fiscal year, according to the classifications listed. Program revenues include charges for events, if collected by the class/club. Investment income is interest income, or for classes, the income received from the College on Class Life Memberships.

LINE 8

- If applicable to your club or class, complete this line

LINE 9

- Sum revenue lines 1-4 + line 8.

LINE 15

- List all expenses paid during fiscal year. (e.g., newsletters, publication, postage etc.)

LINE 16

- List expenses: transportation, food/lodging and other conference/ meeting expenses

LINE 17

- Sum expense lines 15 and 16 (note: line 17 should be close or the same a total on Part III line 32)

LINE 18

- Subtract line 17 from line 9 (if line 17 is greater than line 9 enter difference in parentheses)

LINES 19-21

- It might be easier to go to Part II Balance sheet and then come back to these lines.

PART II: Balance Sheet

LINE 22 A and B

- Include all cash funds, savings, money market and certificate of deposits, etc. at the beginning and end of the year
- Lines 23-24: should be zero for most clubs and classes
- Line 25 – Sum Lines 22-24
- Line 26 – should be zero, unless you had outstanding bills to pay at the end of the fiscal year
- Line 27 – Line 25 minus line 26. Note that column B on this line must agree with line 21

Returning to Lines 19-21:

LINE 19

- From Line 27 column A

LINE 20

- Use only if other changes in net assets not accounted for by the amount on line 18 (e.g., unrealized gains and losses on investments carried at market value)

LINE 21

- Total lines 18 through 20; verify that it agrees with Line 27, column B.

PART III: Statement of Program Service Accomplishments

LINES 28 – 31 and LINES 28a- 31A

- List all programs and expenses for the 3 largest expenditures and describe what was achieved. (e.g., admissions programs, mini-reunions, newsletters, etc.) Feel free to group programs into main categories.

LINE 32

- Total Program Service Expenses lines 28a-31a; Should be the same as Part 1, line 17

PART IV: List of Officers, Directors, Trustees, and Key Employees

A – Names and addresses

B- Title and average hours per week devoted to position

C-E – completed for you

PART V: Other Information

LINE 41

- Clubs: Confirm with your state if filing is required. If no filing is required, leave this line blank.
- Classes: May elect to consider Massachusetts as filing state, if so leave this line blank. If you do not want to consider Massachusetts as filing state, then check with your state for filing requirements.
- Go to: <http://www.nasconet.org/agencies>

LINE 42

- Name and Address – person in charge of books

PART VI: Sign and date

Schedule A Instructions

This form is completely filled out for you with the exception of the first line *where you enter the name of club/class and EIN. That's it!*

Please send the signed and completed 990 EZ and Schedule A to the IRS by **NOVEMBER 15, 2012:**

Also, please send a copy of your tax return to the Alumnae Office.

**Department of the Treasury
Internal Revenue Service Center
Ogden, Utah 84201-0027**

**Wellesley College Alumnae Office
Clubs/Classes Office
106 Central Street
Wellesley, MA 02481**