

## **990-EZ Short Form, Return of Organization Exempt From Income Tax**

### **Detailed Instructions for 2008**

This document has been prepared by the Financial Committee of the United States Spiritist Council. The Committee is available to answer questions, to help or to fill out the form when necessary. If additional information or assistance is needed, please, contact any Committee member.

#### **General**

As with all forms from the Internal Revenue Service the requirements may change every year. Therefore, it is necessary to review the instructions provided by the IRS website (<http://www.irs.gov/formspubs/index.html>) before completing this form. The form available at this moment is for 2008; as soon as the IRS posts the form for 2009 the Financial Committee will review it and inform the membership of any changes, if any.

All organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500.00 must use this form. However, Item "K" in this form stipulates that organization that gross less than \$25,000 annually do not need to file a return. Most Spiritist Center's, in effect, do not need to file a return, nonetheless we recommend that a return is prepared and filed away. These returns serve as historical data; also, they will be needed when it is necessary to file a return.

Organizations in 501(c) 3 section must also complete a Schedule A. All Spiritist Centers belong to this section. You will find information on specific schedule that may be used as attachments at the end of this document.

**April 15** is the due date for returns for the previous year, unless extensions have been filed or special arrangements have been made.

All amounts must be in whole numbers, omit cents and round up to the nearest dollar. Enter '0' in all amount columns for which there is no total. Do not leave them blank.

The organization's treasurer usually signs this form; however, a member of the Board of Directors may also sign it.

If there was one or more donors that gave the organization \$5,000.00 or more per person, Schedule B, Schedule of Contributors must be attached. The names of each donor, address and amount given must be entered on this schedule.

#### **Line Items**

Do not forget to check Column B if there were any changes such as address or name. Also, use

this column to indicate is this is the first return for the center or if the exempt request has been made (Form 1023) and it is pending.

Group Exemption Number on the right hand corner:

Letter F – The group number 501(C) 3.

Letter G - Accounting Method. Check ‘Cash’. This accounting method for the center.

Letter J – Organization Type. Check the first box and add a ‘3’ between brackets.

Letter H – Requirement for Schedule B. Check this box. Schedule B is not used by a center.

Letter K – Gross receipts. Check this box if the center did not gross \$25,000 or more for the year.

Complete the return and file it away for future use.

## **Part I**

### **Income**

Line 1 – Add all the contributions, donations, and gifts in cash

Line 2 – Leave blank, Spiritist Centers usually do not have government fees and contracts

Line 3 – Leave blank, Spiritist Centers do not levy dues and assessments to the membership

Line 4 – Leave blank, unless the center has invested on the Stock Market, Bonds and the like

Line 5a, b, and c – Leave blank, unless the center sold real estate, a car, etc.

Line 6 – Check this box if any income was derived from raffles or anything similar.

Line 6a: enter gross revenue amount from line 1. Enter the total revenue from all events,

including fundraising dinners, etc., on the column to the right.

Line 6b: enter total expense with supplies and general expenses, except fundraising expenses

which pertain to paying someone to hold a fundraising event for the center.

Line c: subtract line 6b from line 6a; enter the amount in line 6c.

Line 7 – This portion is for sales of items that the center has in inventory, such as books.

Line 7a: enter gross sales revenue.

Line 7b: enter the cost of goods.

Line 7c: subtract line 7b from line 7a; enter the amount in line 7c.

Line 8 – Enter total amount for sales other than line 7 (inventory sales), or line 6 (fundraising events) if

any.

Line 9 – Add lines 1 through 8, enter total in line 9.

### **Expenses**

Line 10 – Enter total amount paid for participation in events and lecturer’s visits, such as contribution to events sponsored by the USSC or any other like organization. Include the contribution paid to meet the traveling costs of lecturers that are invited to speak at the center.

Line 11 – Enter ‘0’, Spiritist organizations do not pay for benefits for members.

Line 12 – Enter ‘0’, Spiritist organization are staffed by volunteers, and do not pay salaries.

Line 13 – Enter total paid to professionals such as plumbers, AC technicians, accountants, lawyers, etc.

Line 14 – Enter total for all maintenance costs, including, rent, insurance, electric, ink cartridges, cleaning products, fixtures for the center, tables and chairs, carpeting, etc.

Line 15 – Enter total for expenses with printing, mailing, and post office or UPS.

Line 16 – Enter total spent on miscellaneous small items which come from petty cash.

Line 17 – Add lines 10 through 16, enter total in line 17.

### **Assets**

Line 18 – Subtract total expenses, line 17, from revenues, line 9, enter amount in line 18.

Line 19 – Enter the total amount from the bank account statement of December of the prior year.

This is

the amount of money the center started with for the current.

Line 20 – If there was any change in assets such as purchase of a large item or unusual grants during the

year enter the value in line 10.

Line 21 – Add lines 18 through 20, enter amount in line 21.

### **Part II**

Line 22 – Enter the amount in the bank statement from the year before last in column A, enter the

amount in the bank statement for December of the previous year in column B.

Example, by

April 15, 2010, the return is for the previous year 2009 (column B) and the prior year is 2008

(column A).

Line 23 – Enter the value of real estate properties if any.

Line 24 – Any other assets the center may have such as investments.

Line 25 – Add lines 22 through 24; enter the total in line 25.

Line 26 – Enter total debts, such as loans, etc.

Line 27 – Enter amount from line 21 which should be the total of cash and assets.

### **Part III**

#### **Services and Accomplishments**

The primary exempt purpose is the organization type used to obtain the exempt status. It might be 'educational', 'religious', 'charitable', etc.

See example of attachment at the end of this document.

Line 28 through line 32 – Leave blank, unless the center received grants.

### **Part IV**

List all main officer (Board of Directors) and key persons such as supervisors and coordinators. Example.

Euripedes Barsanulfo, President, 25 hours.

Manuel P. de Miranda, Vice-president, 20 hours.

Meimei, Treasurer, 10 hours.

Irma Scheila, Executive Secretary, 10 hours.

Yvonne A. Pereira, Assistant Secretary, 10 hours.

Andre Luiz, Educational Director, 200 hours

Line 33 – Leave blank unless it was reported by the IRS or an accountant that there to be a correction to the previous year's return.

Line 34 – If there was a change in organization such as an election and a new Board of Directors was empowered. Attach a copy of the elections records and minutes of meeting when the election was decided or scheduled.

Line 35 – Leave blank unless the center engaged in business that did not fit the income category in Part I of this form.

Line 36 – If the center was closed or dissolved in the year, complete Schedule N and attach it.

Line 37 – Leave blank, Spiritist Center are not supposed to have any political involvement.

Line 38 – Leave blank, Spiritist Center cannot borrow from or lend money to its directors.

Line 39 – Leave blank, usually Spiritist Centers are type '3' not '7'.

Line 40 – Leave blank, Spiritist Centers do not pay taxes, unless for some unforeseen reason the IRS has levied a tax on the organization.

Line 41 – Leave blank unless a copy of this return was sent to the home State.

Line 42 – Enter the name, address and phone number of the Treasurer.

Line 43 – Leave blank

Line 44 – Leave blank, this portion is used when a donor makes special requests for the donations such as earmark them for specific programs.

Line 45 – Leave blank, Spiritist Centers do not have 'control' over other Centers.

**Part VI**

Lines 46 through 49b, answer “NO”. Spiritist Centers have no involvement with political parties.  
Line 50 and 51 – Leave blank. Spiritist Centers do not pay salaries to employees.

**Attachments:**

**Attachment for Part I, Line 10**

990-EZ ATTACHMENT

2008

Spiritist Group XYZ  
Any Street  
Any Town, St, Zip  
EIN: 99-9999999

PART I, LINE 10

Grants and Similar Amounts

Organization	Date	Reason	Amount
Donation to BBB	09/99/2009	Opening of new Center	500.00
Spiritist Nucleus in Brazil	Throughout the year	Homeless welfare program	310.00
Catholic League, Philadelphia, OR	Throughout the year	Social services in the community	135.00
Total			<b>945.00</b>

**Attachment for Part III – Program Services Accomplishments**

Example:

Doctrinal Study Programs, 6 times per week, approx. 80 persons attending per service.

Doctrinal Counseling, 4 times per week, approx. 30 individuals for the year.

Youth Gospel Study & Youth Counseling, 2 times per week, approx. 35 teens.

**Schedules**

**Schedule A**

**Public Charity Status and Public Support**

Spiritist Center must fill out this schedule because they are 'public supported' organizations and files a 990-EZ Form.

**Part I**

Check line 1 or 9, according to exempt status.

Skip Part II, Section A & B, because line 1 or 9 was checked.

The rest of the schedule is not to be used by Spiritist Centers because they check lines 1 or 9.