

IRC 509(a)(3) SUPPORTING ORGANIZATIONS GUIDE SHEET

TYPE III

March 13, 2008

PART 1: ORGANIZATIONAL TEST UNDER IRC 509(a)(3)(A)

An organization must meet the organizational test to qualify under IRC 509(a)(3). If a supporting organization does not meet the organizational test, it is not qualified under IRC 509(a)(3). Note: A Type III supporting organization can not qualify by supporting an IRC 501(c)(4), (5) or (6) organization. See Reg. 1.509(a)-4(c)(2) and Rev. Rul. 76-401, 1976-2 C.B. 175.

Section I - Organizational Test for an organization supporting IRC 509(a)(1) or 509(a)(2) public charities

		Yes	No
A.	Is the supporting organization requesting classification as a Type III supporting organization? If "Yes," there must be a yes answer to either question B or C below. In addition, all three components of question D must be met.	<input type="checkbox"/>	<input type="checkbox"/>
B.	Does the supporting organization's organizing document specify by name the IRC 509(a)(1) or (a)(2) organization(s) it supports? See Form 1023, Schedule D, Section III.1.b	<input type="checkbox"/>	<input type="checkbox"/>
C.	Do the supporting organization and the supported organization(s) have a historic and continuing relationship such that there is a substantial identity of interests between the two organizations?	<input type="checkbox"/>	<input type="checkbox"/>
D.	To meet the organizational test, there must be a "Yes" answer to D(1) and "No" answers to D(2) and D(3).		
D(1)	Does the organization's organizing document limit its purposes to provide that it is formed for the benefit of, to perform the functions of, or to carry out the purposes of one or more specified publicly supported organizations or provide some other statement committing the supporting organization to support or benefit publicly supported organizations?	<input type="checkbox"/>	<input type="checkbox"/>
D(2)	Does the organization's organizing document expressly empower it to engage in activities which are not in furtherance of the purposes stated in D(1)?	<input type="checkbox"/>	<input type="checkbox"/>
D(3)	Does the organization's organizing document expressly empower it to operate to support or benefit any organization not specified by name in its organizing document?	<input type="checkbox"/>	<input type="checkbox"/>

PART 2: OPERATIONAL TEST UNDER IRC 509(a)(3)(A)

An organization must meet the operational test to qualify under IRC 509(a)(3). If an organization does not meet the requirements of either A or B below or a combination of A and B below, it does not meet the operational test.

		Yes	No
A.	Does the organization make payments to or for the use of the specified IRC 509(a)(1) or (2) organizations? To meet the operational test under this section, there must be a "Yes" answer to A(1), A(2), A(3) or A(4) below. If "No", the organization must meet B below to meet the operational test.	<input type="checkbox"/>	<input type="checkbox"/>
A(1)	Does the organization make payments only to or for the use of one or more specified IRC 509(a)(1) or (2) organizations? See Form 1023, Part VI.1.b.	<input type="checkbox"/>	<input type="checkbox"/>
A(2)	Does the organization make payments to or for the use of individual members of the charitable class benefited by the specified IRC 509(a)(1) or (2) organization(s)? See Form 1023, Part VI.1.a and Form 1023, Part VI.2	<input type="checkbox"/>	<input type="checkbox"/>
A(3)	Does the organization make payments indirectly through another unrelated organization to or for the use of a member of a charitable class benefited by the specified IRC 509(a)(1) or (2) organization(s), but only if the payments consists of a grant to an individual rather than to an organization?	<input type="checkbox"/>	<input type="checkbox"/>
A(4)	Does the organization make payments to or for the use of another supporting organization that also supports or benefits the specified 509(a)(1) or (2)	<input type="checkbox"/>	<input type="checkbox"/>

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organization(s)?		Yes	No
B.	Does the organization provide services or facilities to or for the use of the specified IRC 509(a)(1) or (2) organization(s)? To meet the operational test under this section, there must be a "Yes" answer to B(1), B(2) or B(3) below. If "No", the organization must meet A above to meet the operational test.	<input type="checkbox"/>	<input type="checkbox"/>
B(1)	Does the organization provide services or facilities only to or for the use of one or more specified IRC 509(a)(1) or (2) organizations? See Form 1023, Part VI.1.b.	<input type="checkbox"/>	<input type="checkbox"/>
B(2)	Does the organization provide services or facilities to or for the use of individual members of the charitable class benefited by the specified IRC 509(a)(1) or (2) organization(s)? See Form 1023, Part VI.1.a and Form 1023, Part VI.2	<input type="checkbox"/>	<input type="checkbox"/>
B(3)	Does the organization provide services or facilities to or for the use of another supporting organization that also supports or benefits the specified IRC 509(a)(1) or (2) organization(s)?	<input type="checkbox"/>	<input type="checkbox"/>

PART 3: CONTROL TEST UNDER IRC 509(a)(3)(C)

An IRC 509(a)(3) organization cannot be controlled by disqualified persons (other than foundation managers). Questions A through F require a "No" answer. Questions G through I are facts and circumstances questions that require additional scrutiny if answered "Yes."

		Yes	No
A.	Is the organization controlled directly or indirectly by disqualified persons because disqualified persons on the governing board can potentially aggregate their votes together to control the operations of the supporting organization? See Form 1023, Schedule D, Section IV.1.c.	<input type="checkbox"/>	<input type="checkbox"/>
B.	Is the organization controlled directly or indirectly by disqualified persons because disqualified persons on the governing board can potentially aggregate their votes together with other board members who provide personal services to the disqualified persons, such as legal, accounting, or investment advice, to control the operations of the supporting organization? See Form 1023, Schedule D, Section IV.1.b	<input type="checkbox"/>	<input type="checkbox"/>
C.	Do disqualified persons have the right to appoint the nominating committee or successor governing board members? See Form 1023, Schedule D, Section IV.1.a	<input type="checkbox"/>	<input type="checkbox"/>
D.	Is the organization controlled directly by disqualified persons because the disqualified persons either have 50% of the voting power on the governing board or a veto power over the supporting organization's activities?	<input type="checkbox"/>	<input type="checkbox"/>
E.	Is the organization controlled directly or indirectly by disqualified persons because disqualified persons have veto power over the supporting organization's activities?	<input type="checkbox"/>	<input type="checkbox"/>
F.	Is the organization controlled directly because the disqualified persons control the primary assets of the supporting organization?	<input type="checkbox"/>	<input type="checkbox"/>
G.	Does a disqualified person own a general partnership interest in a limited partnership in which the supporting organization owns an interest?	<input type="checkbox"/>	<input type="checkbox"/>
H.	Does a disqualified person own an interest of 51% or more of the voting stock of a corporation in which the supporting organization is a stockholder?	<input type="checkbox"/>	<input type="checkbox"/>
I.	Does a disqualified person hold 51% or more control of a corporation through a voting trust or other voting arrangement in which the supporting organization is a stockholder?	<input type="checkbox"/>	<input type="checkbox"/>
J.	Does a disqualified person have a controlling interest in a limited liability corporation (LLC) in which the supporting organization has an interest?	<input type="checkbox"/>	<input type="checkbox"/>
K.	Does a disqualified person have an ownership interest in assets such as real estate, insurance, art work, collectibles, intellectual property, promissory notes, or other assets in which the supporting organization also has an interest?	<input type="checkbox"/>	<input type="checkbox"/>
L.	Do donors or their family members have the right to provide advice to the supporting	<input type="checkbox"/>	<input type="checkbox"/>

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	organization regarding investments or grant making?		
M.	Taking into account all of the facts and circumstances, including information described in questions G through L, are disqualified persons in a position to directly or indirectly control the decisions made by the supporting organization?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

PART 4: GENERAL RULES AND RELATIONSHIP REQUIREMENT UNDER IRC 509(a)(3)(B)

To meet the general rules and relationship requirement as a Type III Supporting Organization, an organization must answer "Yes" to all three questions below.

		Yes	No
A.	Does the organization meet Section I below (General Rules)?	<input type="checkbox"/>	<input type="checkbox"/>
B.	Does the organization meet either Section II or Section III below (Responsiveness Test)?	<input type="checkbox"/>	<input type="checkbox"/>
C.	Does the organization meet Section IV (Integral Part Test) or Section V (Functionally Integrated Test) below?	<input type="checkbox"/>	<input type="checkbox"/>

Section I - Type III "Operated in Connection With" - General Rules

		Yes	No
A	Does the supporting organization accept gifts or contributions from any person (other than a public charity described in IRC 509(a)(1), (2) or (4)) who directly or indirectly controls the governing body of a supported organization (alone, or together with family members or a 35% controlled organization)? If "No," proceed to the next question. If "Yes," the organization does not meet the Relationship Requirement.	<input type="checkbox"/>	<input type="checkbox"/>
B.	Does the organization support organizations that are not organized in the United States (US Possessions are deemed to be organized in the United States)? If "No," proceed to Section II. If "Yes," complete the questions below. Questions B(1) through B(3) must be "Yes" answers. There must also be a "Yes" answer to either B(4) or B(5). See Form 1023, Part VIII.14a.	<input type="checkbox"/>	<input type="checkbox"/>
	B(1) Was the organization formed on or before August 17, 2006?	<input type="checkbox"/>	<input type="checkbox"/>
	B(2) Was the organization operating in connection with an organization not organized in the United States on or before August 17, 2006?	<input type="checkbox"/>	<input type="checkbox"/>
	B(3) Has the organization ceased its support to the organization not organized in the United States as of the first day of its third taxable year after August 17, 2006?	<input type="checkbox"/>	<input type="checkbox"/>
	B(4) Is the foreign supported organization recognized by the IRS as exempt under IRC 501(c)(3) and a public charity under IRC 509(a)(1) or (2)? OR	<input type="checkbox"/>	<input type="checkbox"/>
	B(5) Is the foreign supported organization described in IRC 501(c)(3) and a public charity described under IRC 509(a)(1) or (2)?	<input type="checkbox"/>	<input type="checkbox"/>
C.	Has the organization represented that it will provide information when regulations are finalized under IRC 509(f) to inform its supported organizations about how it can be responsive to its needs or demands?	<input type="checkbox"/>	<input type="checkbox"/>

Section II – Type III “Operated in Connection With” Responsiveness Test

To meet the responsiveness test, there must be a "Yes" answer to A, B or C as well as a "Yes" answer to D (significant voice test). Alternatively, to meet the responsiveness test, there must be a “Yes” answer to E (historic and continuing relationship test).

		Yes	No
A.	Do the officers, directors, trustees, or membership of the supported organization(s) elect or appoint one or more of the supporting organization’s officers, directors, or trustees? See Form 1023, Schedule D, Section II.4.a	<input type="checkbox"/>	<input type="checkbox"/>
B.	Are one or more members of the governing bodies of the supporting organization also	<input type="checkbox"/>	<input type="checkbox"/>

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	officers, directors, or trustees or hold other important offices in the supported organization(s)? See Form 1023, Schedule D, Section II.4.b		
		Yes	No
C.	Do the officers, directors, or trustees of the supporting organization maintain a close and continuous working relationship with the officers, directors, or trustees of the supported organization(s)? See Form 1023, Schedule D, Section II.4.c	<input type="checkbox"/>	<input type="checkbox"/>
D.	By reason of the relationship described above in (a), (b) or (c), does the supported organization(s) have a significant voice in the supporting organization's investment policies, the timing of grants, the manner of making grants, or the selection of recipients of grants? See Form 1023, Schedule D, Section II.4.d	<input type="checkbox"/>	<input type="checkbox"/>
E.	Is the organization a trust that was (1) in existence on November 20, 1970, (2) continuously supported an IRC 509(a)(1) or (2) organization on November 20, 1970 and, thereafter, and (3) has maintained an historic and continuing relationship with the IRC 509(a)(1) or (2) organization?	<input type="checkbox"/>	<input type="checkbox"/>

Section III – Type III “Operated in Connection With” Alternative Responsiveness Test for Trusts in existence on August 17, 2006

		Yes	No
A.	Did the trust meet the alternative responsiveness test of Reg. 1.509(a)-4(i)(2)(iii) prior to August 17, 2006?	<input type="checkbox"/>	<input type="checkbox"/>
	A(1) Was the trust considered a charitable trust under state law?	<input type="checkbox"/>	<input type="checkbox"/>
	A(2) Did the trust name each publicly supported organization that it supports as a beneficiary under its governing instrument?	<input type="checkbox"/>	<input type="checkbox"/>
	A(3) Did each beneficiary have the power to enforce the trust and compel an accounting under State law?	<input type="checkbox"/>	<input type="checkbox"/>
B.	As of August 17, 2007, does the trust meet the responsiveness test described in Section II above? If "No", the organization will be deemed to be a private foundation as of August 17, 2007. However, the organization may file Form 990 rather than Form 990-PF for 2007 pursuant to Notice 2008-6, 2008-3 I.R.B. 275. If the organization otherwise qualifies as a Type III Supporting Organization for the period prior to August 17, 2006, its determination letter will include a caveat explaining this aspect.	<input type="checkbox"/>	<input type="checkbox"/>

Section IV – Type III “Operated in Connection With” Integral Part Test

[Organizations that choose NOT to meet the guidelines of the Advanced Notice of Proposed Rulemaking (ANPRM) 72 Fed. Reg. 42335 (August 2, 2007) for a Functionally Integrated Type III Supporting Organizations]

If an organization chooses not to meet the guidelines of the ANPRM, it may qualify as a Type III supporting organization based on meeting the existing integral part test. To meet the integral part test, an organization must meet Item A or Item B below. If an organization meets the integral part test, its determination letter will classify it as a Type III supporting organization without further designating it as functionally integrated or non-functionally integrated.

	<i>Item A - Payout/Attentiveness Requirement</i>	Yes	No
A.	Is the organization seeking to be a Type III supporting organization that meets the “payout/attentiveness” part of the integral part test of Reg. 1.509(a)-4(i)(3)(iii)? If “Yes,” there must be yes answers to A(1) and A(2) below. If “No,” skip to Item B below.	<input type="checkbox"/>	<input type="checkbox"/>
	A(1) <i>The Payout Requirement</i> Does the supporting organization pay substantially all (85%) of its adjusted net income to or for the use of the supported organization(s)? If “Yes,” proceed to Item A(2). If “No,” the organization does not meet the payout requirement. See Form 1023, Schedule D, Section II.6.a.	<input type="checkbox"/>	<input type="checkbox"/>

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A(2)	<i>The Attentiveness Requirement</i> Does the organization meet the Attentiveness Requirement by answering "Yes" to Group 1, Group 2, Group 3, or Group 4 below?	<input type="checkbox"/>	<input type="checkbox"/>
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Group 1 - To meet Group 1, the organization must answer "Yes" to A and B below. Yes No

A.	Is the payout to one or more of the supported organizations large enough to ensure the attentiveness of the organization(s) to the operations of the supporting organization (equals 10% or more of the supported organization's (1) total support for the year, or (2) support for the year received by a department where the supported organization is a school, hospital, or church)?	<input type="checkbox"/>	<input type="checkbox"/>
B.	Does a substantial amount of the supporting organization's total support (one-third of the supporting organization's income for the year) go to those publicly supported organizations that meet the attentiveness requirement described in (a) above?	<input type="checkbox"/>	<input type="checkbox"/>

Group 2 - To meet Group 2, the organization must answer "Yes" to A through E below. Yes No

A.	Are the payments sufficiently significant to ensure the attentiveness of the supported organization(s) because they are earmarked for a particular substantial program or activity of the supported organization(s) that would not exist or would be interrupted without the payment?	<input type="checkbox"/>	<input type="checkbox"/>
B.	Does the supporting organization provide 50% or more of the funding of the earmarked program or activity?	<input type="checkbox"/>	<input type="checkbox"/>
C.	Is the supporting organization funding the same earmarked program continuously year after year?	<input type="checkbox"/>	<input type="checkbox"/>
D.	Is the earmarked program a substantial program?	<input type="checkbox"/>	<input type="checkbox"/>
E.	Does a substantial amount of the supporting organization's total support (one-third of the supporting organization's income for the year) go to those publicly supported organizations that meet this earmarked attentiveness requirement?	<input type="checkbox"/>	<input type="checkbox"/>

Group 3 - To meet Group 3, the organization must answer "Yes" to A below. Yes No

A.	Is/are the supported organization(s)' attentive to the supporting organization based on all the pertinent facts and circumstances, including the length and nature of the relationship; the number of other supported organizations the supporting organization supports; the percentage of support contributed by the supporting organization to the supported organization's total support; evidence of actual attentiveness; and a substantial identity of interests between the supporting organizations and its supported organizations?	<input type="checkbox"/>	<input type="checkbox"/>
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Group 4 - To meet Group 4, the organization must answer "Yes" to A or B, "Yes" to C, E and H, and "No" to D, F, and G below. Yes No

A.	Was the supporting organization a trust whether or not exempt from taxation under IRC 501(a) on November 20, 1970?	<input type="checkbox"/>	<input type="checkbox"/>
B.	Was the supporting organization an irrevocable split-interest trust described in IRC 4947(a)(2) before November 20, 1970, and that subsequently became a charitable trust described in IRC 4947(a)(1)?	<input type="checkbox"/>	<input type="checkbox"/>
C.	Are all of the unexpired interests in the trust devoted to one or more charitable purposes for which a deduction was allowed with respect to such interest under IRC 170, 545(b)(2), 556, 642(c), 2055, 2106(a)(2), 2522 or corresponding provisions of prior law?	<input type="checkbox"/>	<input type="checkbox"/>
D.	Did the trust receive any grant, contribution, bequest or other transfer on or after November 20, 1970?	<input type="checkbox"/>	<input type="checkbox"/>

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E.	Is all of the supporting organization's net income distributed to benefit the supported organization(s)?	<input type="checkbox"/>	<input type="checkbox"/>
F.	Do the supporting organization's trustees have a right to vary beneficiaries or amounts?	<input type="checkbox"/>	<input type="checkbox"/>

G.	Do disqualified persons described in IRC 4946 (other than foundation managers) serve as trustees?	<input type="checkbox"/>	<input type="checkbox"/>
H.	Do the trustees of the supporting organization provide annual written reports to the supported organization(s) describing the supporting organization's assets and income?	<input type="checkbox"/>	<input type="checkbox"/>

Item B - "But For" Requirement

B.	Is the organization seeking to be a Type III supporting organization that meets the "but for" part of the integral part test of Reg. 1.509(a)-4(i)(3)(ii)? If "Yes," there must be "Yes" answers to B(1) and B(2).	<input type="checkbox"/>	<input type="checkbox"/>
B(1)	Does the supporting organization engage in activities, not including grant making, for or on behalf of supported organization(s) that perform the functions of or carry on the purposes or programs of the supported organization(s)? If "Yes," proceed to B(2).	<input type="checkbox"/>	<input type="checkbox"/>
B(2)	Would the supported organization(s) normally undertake such activity but for the involvement of the supporting organization?	<input type="checkbox"/>	<input type="checkbox"/>

Section V – Organizations that choose to meet the ANPRM guidelines for a Functionally Integrated Type III Supporting Organization

If an organization chooses to meet the guidelines of the ANPRM, it may qualify as a Functionally Integrated Type III Supporting Organization. To meet the guidelines of the ANPRM, an organization must currently meet Item A and represent that it will meet Items B and C below. If an organization meets these guidelines, its determination letter will include a caveat explaining that its continued classification as a Functionally Integrated Type III Supporting Organization is dependent upon its meeting the requirements of final guidance. Because organizations have not previously been afforded an opportunity to satisfy the expenditure and asset tests part of qualifying as a Functionally Integrated Type III Supporting Organization, a representation from an organization that it will satisfy these tests as set forth in Section V, Parts B and C, below, is acceptable. The functionally integrated determination letter will then classify the organization as a Functionally Integrated Type III Supporting Organization. An organization must currently meet the "But For" test in Section V, Part A, below. An organization may represent that it will meet the expenditure and asset tests for its first tax year immediately succeeding the determination letter, at the end of its first and second tax years in the aggregate, at the end of its first, second and third tax years in the aggregate, and at the end of its first four tax years and thereafter on a rolling basis either (1) in the aggregate based on its most recently completed four tax years, or (2) for any three tax years during its most recently completed four tax years.

A.	"But For" Test - Is the organization seeking to be classified as a Functionally Integrated Type III supporting organization? If "Yes," there must be "Yes" answers to A(1) and A(2).	<input type="checkbox"/>	<input type="checkbox"/>
A(1)	Does the supporting organization engage in activities, other than grant making, for or on behalf of supported organization(s) that perform the functions of or carry on the purposes or programs of the supported organization(s)?	<input type="checkbox"/>	<input type="checkbox"/>
A(2)	Would the supported organization(s) normally undertake such activity but for the involvement of the supporting organization?	<input type="checkbox"/>	<input type="checkbox"/>
B.	Expenditure Test - Does the organization use substantially all of the lesser of (a) its adjusted net income or (b) five percent of the aggregate fair market value of all its assets (other than assets that are used, or held for use, directly in supporting the charitable programs of the supported organizations) directly for the active conduct of activities that directly further the	<input type="checkbox"/>	<input type="checkbox"/>

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	exempt purposes of the organizations it supports? If "No", does the organization meet the exception to this requirement by answering "Yes" to Items B(1), B(2) and B(3) below?		
B(1)	Does the organization oversee or facilitate the operation of an integrated system that includes one or more charities (such as certain hospital systems)?	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No
B(2)	Is the organization unable to satisfy the "direct active conduct" and "directly further" requirements of the expenditure test as a result?	<input type="checkbox"/>	<input type="checkbox"/>
B(3)	Does the organization still meet the "But For" Test in Item A above?	<input type="checkbox"/>	<input type="checkbox"/>
C.	Asset Test - Does the organization devote at least 65% of the aggregate fair market value of all its assets directly for the active conduct of activities that directly further the exempt purposes of the organizations it supports? If "No", does the organization meet the exception to this requirement by answering "Yes" to Items C(1), C(2) and C(3) below?	<input type="checkbox"/>	<input type="checkbox"/>
C(1)	Does the organization oversee or facilitate the operation of an integrated system that includes one or more charities (such as certain hospital systems)?	<input type="checkbox"/>	<input type="checkbox"/>
C(2)	Is the organization unable to satisfy the "direct active conduct" and "directly further" requirements of the expenditure test as a result?	<input type="checkbox"/>	<input type="checkbox"/>
C(3)	Does the organization still meet the "But For" Test in Item A above?	<input type="checkbox"/>	<input type="checkbox"/>

PART 5: ORGANIZATIONS REQUIRING HEIGHTENED SCRUTINY

Most supporting organizations further legitimate charitable purposes. However, some taxpayers may seek to shield assets inappropriately through supporting organizations. This has resulted in the need for heightened scrutiny of supporting organizations generally to screen for those where there is a significant potential for abuse. The typical Type I or II supporting organization that supports a hospital, university, or other large charitable institution generally does not raise the private benefit concerns that require heightened scrutiny. The questions below are aimed at identifying situations that raise potential for impermissible private benefit. Additional questions needed to develop an issue should be tailored to the organization's specific situation.

Section I – Potential Promoters

For purposes of completing this guide sheet, the term “promoter” refers to a person who organizes or assists in the organization of a partnership, trust, investment plan, or any other entity or arrangement that is to be sold to a third party. The concern is that the partnership, trust, etc., is designed to be used or is actually used by that third party to obtain tax benefits not allowable by the Internal Revenue Code.

		Yes	No
A.	Are any promoters identified with the establishment or operation of the supporting organization?	<input type="checkbox"/>	<input type="checkbox"/>
B.	Does the supporting organization benefit a list of more than five supported organizations?	<input type="checkbox"/>	<input type="checkbox"/>

Section II - Unreasonable Compensation/Loans

		Yes	No
A.	Are goods, services, or cash provided to donors or their family members or persons with whom they have business relationships? See Form 1023, Part V.7.a-b	<input type="checkbox"/>	<input type="checkbox"/>
B.	Are the goods, services, or cash provided to donors or their family members or persons with whom they have business relationships part of reasonable compensation arrangements? See Form 1023, Part V.7.a-b	<input type="checkbox"/>	<input type="checkbox"/>
C.	Are goods, services, or cash provided to officers, directors, or trustees? See Form 1023, Part V.7.a-b	<input type="checkbox"/>	<input type="checkbox"/>
D.	Are the goods, services, or cash provided to officers, directors, or trustees part of reasonable compensation arrangements? See Form 1023, Part V.7.a-b	<input type="checkbox"/>	<input type="checkbox"/>
E.	Are the goods, services, or cash provided to the five highest compensated employees or independent contractors part of reasonable compensation arrangements? F. 1023, Part V.7.a-b	<input type="checkbox"/>	<input type="checkbox"/>

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F.	Is there evidence of any loan activity? See Form 1023, Part V.8.a-f and Part IX, Balance Sheet	<input type="checkbox"/>	<input type="checkbox"/>
G.	Are loans made to donors or their family members or persons with whom they have a business relationship, to officers, directors, or trustees, or to the five highest compensated employees or independent contractors? See Form 1023, Part V.8.a-f and 9a	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No
H.	Are the loans made to donors or their family members or persons with whom they have a business relationship, to officers, directors, or trustees, or to the five highest compensated employees or independent contractors part of reasonable compensation arrangements? See Form 1023, Part V.8 a-f and 9a	<input type="checkbox"/>	<input type="checkbox"/>

Section III - Closely Held Stock/Non-Liquid Investments/Assets That Do Not Produce Current Income

		Yes	No
A.	Does the supporting organization hold closely held stock? See Form 1023, Part VIII.11 and Part IX, Balance Sheet	<input type="checkbox"/>	<input type="checkbox"/>
B.	Does the supporting organization hold an interest in a partnership or limited liability company in which the donor retains an interest as a general partner or member? See Form 1023, Part VIII.8 and Part IX, Balance Sheet	<input type="checkbox"/>	<input type="checkbox"/>
C.	Does the supporting organization own significant other investments (\$100,000 or more) that are not explained in detail? See Form 1023, Part IX, Balance Sheet	<input type="checkbox"/>	<input type="checkbox"/>
D.	Does the supporting organization own significant land (\$100,000 or more)? See Form 1023, Part VIII.11 and Part IX, Balance Sheet	<input type="checkbox"/>	<input type="checkbox"/>
E.	Does the supporting organization own significant other property (\$100,000 or more) that does not produce current income? See Form 1023, Part VIII.10-11 & Part IX, Balance Sheet	<input type="checkbox"/>	<input type="checkbox"/>
F.	Does the supporting organization own life insurance on the donor's life or the life of the donor's family member? See Form 1023, Part IX, Balance Sheet	<input type="checkbox"/>	<input type="checkbox"/>
G.	Does the supporting organization own more than 20% of the stock of a corporation, partnership interest, or beneficial interest of an estate? See Form 1023, Part VIII.8 & Part IX, Balance Sheet	<input type="checkbox"/>	<input type="checkbox"/>