

Sequencing List To Complete the Form and Schedules

You may find the following list helpful. It limits jumping from one part of the form to another to make a calculation or determination needed to complete an earlier part. Certain later parts of the form must first be completed in order to complete earlier parts. In general, first complete the **core form**, and then complete alphabetically Schedules A–N and Schedule R, except as provided below. Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990, should be completed as the core form and schedules are completed. Note that all organizations filing Form 990 must file Schedule O.

*A **public charity** described in section 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), or 509(a)(2) that is not within its initial five years of existence should first complete Part II or III of Schedule A (Form 990 or 990-EZ) to ensure that it continues to qualify as a public charity for the tax year. If it fails to qualify as a public charity, then it must file Form 990-PF rather than Form 990 or 990-EZ, and check the box for “Initial return of a former public charity” on page 1 of Form 990-PF.*

Complete Items A through F and H(a) through M in the Heading of Form 990, on page 1.

See the instructions for definitions of **related organization** and **control** and determine the organization's related organizations required to be listed in Schedule R (Form 990).

Determine the organization's officers, directors, trustees, key employees, and five highest compensated employees required to be listed on Form 990, Part VII, Section A.

Complete Parts VIII, IX, and X of Form 990.

Complete Item G in the Heading section of Form 990, on page 1.

Complete Parts III, V, VII, XI, and XII of Form 990.

See the Instructions for Schedule L (Form 990 or 990-EZ), Transactions With Interested Persons, and complete Schedule L (Form 990 or 990-EZ) (if required).

Complete Part VI of Form 990. Transactions reported on Schedule L (Form 990 or 990-EZ) are relevant to determining independence of **members of the governing body** under Form 990, Part VI, line 1b.

Complete Part I of Form 990 based on information derived from other parts of the form.

Complete Part IV of Form 990 to determine which schedules must be completed by the organization.

Complete Schedule O (Form 990 or 990-EZ) and any other applicable schedules (for “Yes” boxes that were checked in Part IV). Use Schedule O (Form 990 or 990-EZ) to provide required supplemental information and other narrative explanations for questions on the core Form 990. For questions on Form 990 schedules, use the narrative part of each schedule to provide supplemental narrative.

Complete Part II, *Signature Block*, of Form 990

***This excerpt, section C, is taken directly from the IRS Instructions for Form 990 document which can be accessed in it's entirety by using the link below:

[Instructions For Form 990](#)