DISSOLUTION WORKSHEET INSTRUCTIONS

FOR WITH-ASSET DISSOLUTIONS

## Read through all of these instructions prior to filling out the worksheet

**Forms to use:** IRS Form 990, IRS Form 990-EZ, IRS Form 990-PF, *or* the Form PC

**Years to use**: Most recent four fiscal years, including the year in which the organization is dissolving

**Example Years**: 2010, 2011, 2012, and 2013

**Table Instructions:** Begin Table 1 from the earliest year (for example: 2010)

Step 1: Beginning Year Balance: Use the year **prior to** the year for which the table is being completed (ex: 2009)

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| **If you filed:** | **Reference:** |
| Form PC | Question 5, line H |
| Form 990 | Part I, Line 22 – End of Year |
| Form 990-EZ | Part I, Line 21 |
| Form 990-PF | Part III, Line 6 |

Step 2: Gross Support & Revenue: Use the year for which the table is being completed (ex: 2010)

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| **If you filed:** | **Reference:** |
| Form PC | Question 5, line B |
| Form 990 | Part VIII, Line 12-Column A less Line 7D-Column A |
| Form 990-EZ | Line 9 less Line 5c |
| Form 990-PF | Part I, Column A, Line 12 less Line 6a |

Step 3: Total Expenses: Use the year for which the table is being completed (ex: 2010)

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| **If you filed:** | **Reference:** |
| Form PC | Question 5, Line G |
| Form 990 | Part IX, Line 25 – Column A |
| Form 990-EZ | Part I, Line 17 |
| Form 990-PF | Part I, Column A, Line 26 |

Step 4: End of Year Balance: This can be found in Form PC or 990 for the year that the table is being completed (ex: 2010)

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| **If you filed:** | **Reference:** |
| Form PC | Question 5, line H |
| Form 990 | Part I, Line 22 – End of Year |
| Form 990-EZ | Part I, Line 21 |
| Form 990-PF | Part III, Line 6 |

## Check Your Work

1. *Add* the figures in steps **1** and **2**
2. From that sum, *subtract* the figure in step **3**
3. The result should match what is recorded in step **4** as your **End of Year Balance**

## Next Steps

Complete Tables 2, 3, and then 4 by following the Table Instructions using information from the next sequential years (ex: 2011, then 2012, then 2013)

* 1. The Beginning Year Balance **must** match the End of Year Balance of the **previous table**
  2. Check the math using the Check Your Work instructions after each year

## The End of Year Balance in Table 4 must equal the amount left for transfer plus any funds set aside for dissolution related expenses.

**If your figures do not balance**:

Review your Forms 990 and Forms PC for the years in question to locate the error(s), make any necessary corrections, or seek the *assistance of an accountant.*

# Do not submit your filings without this properly completed worksheet.

This will delay the processing of your paperwork and may result in the material being returned for completion.