

DISSOLUTION WORKSHEET INSTRUCTIONS

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)

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)

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)

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)

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)

- a. The Beginning Year Balance **must** match the End of Year Balance of the **previous table**
- b. Check the math using the Check Your Work instructions after each year
- c. **The End of Year Balance in Table 4 must equal \$0**

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 or without a \$0 End of Year balance.

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