

## SUMMARY OF SCHEDULES AND FILING PROFILE

June 14, 2007

Redesign Schedule	Topic	Current/New Item	Filing % Estimate	To Be Completed By	Comments
<b>A</b>	<b>Public Charity Status</b>	Current Sch A Part IV	<75%	All 501(c)(3) organizations	Redesigned Sch A focuses exclusively on PC status; replaces 5-year advance ruling process
<b>B</b>	<b>Contributors</b>	Current Sch B	30-40%	Any organization that received \$5,000 or more from any one contributor	Same as 2006 Sch B
<b>C</b>	<b>Political and Lobbying Activity</b>	Current Sch A Part VI (lobbying); new (political)	<10%	Organizations that conducted lobbying or political activities	Redesign requires new political activity and inter-corporate funds transfers reporting
<b>D</b>	<b>Supplemental Financial Statement Detail</b>	Conversion of required attachments into unified Sch D; some new items	100%	All types of organizations	New items include FIN 48 uncertain tax position and art collection financial statement footnote disclosures, 5-year endowment table
<b>E</b>	<b>Schools</b>	Current Sch A Part V	<5%	All private schools	No changes
<b>F</b>	<b>Foreign Activities</b>	New	<5%	Organizations that have a foreign account or office, or have employees or activities outside the U.S.	Retains question regarding foreign accounts or office; adds reporting of exempt and other activities outside the U.S.
<b>G</b>	<b>Fundraising and Gaming</b>	Part I, L9 attachments	<25%	All organizations with more than \$10,000 from fundraising events or outside fundraising costs	Expands reporting regarding certain professional fundraising
<b>H</b>	<b>Hospitals</b>	New	<5%	Organizations that operate at least one hospital facility that provides hospital or medical care, including as part of a hospital system or university	Requires organization to report aggregate community benefit for all facilities, and certain information regarding billings, collections, and joint ventures; requires list of facilities and description of type of services provided at each facility; requires reporting of certain policies and activities to communities served by the organization
<b>I</b>	<b>Grants</b>	Current Part II, L22b, 23 attachment	<20%	Organizations that make more than \$5,000 of aggregate grants	Retains current reporting but with new filing thresholds
<b>J</b>	<b>Compensation</b>	Comprises portions from Part V-A and V-B, as well as Sch A, Part I	<5%	Generally those organizations that pay more than \$150K reportable compensation/\$250K total compensation to at least one individual or compensates former officers, directors, trustees, or key employees	Most organizations have simplified reporting (W-2 or 1099) on the core, with additional reporting regarding its compensation practices; Sch J requires detail beyond current reporting for various types of compensation
<b>K</b>	<b>Tax Exempt Bonds</b>	New	<5%	Organizations with an outstanding tax-exempt bond issue greater than \$100K	Retains certain information from Part IV, L 64a, but adds use and investment of proceeds information and relationships with outside advisors
<b>L</b>	<b>Loans</b>	Part IV, L 50a, 50b, 63 on balance sheet	<5%	Organizations that lend money to or borrow from officers, directors, and certain disqualified persons	Generally unchanged but eliminates some items currently required
<b>M</b>	<b>Noncash Contributions</b>	New	<20%	Organizations that received more than \$5,000 of noncash contributions	Requires reporting by types of contribution and information regarding donee's valuation methods for financial reporting
<b>N</b>	<b>Termination or Significant Disposition of Assets</b>	Part VI, L 79 (terminations and substantial contractions)	<5%	Organizations that have ceased activities or that made a significant disposition of assets (more than 25% of net assets)	Part I expands current termination reporting; Part II requires new reporting for dispositions of more than 25% of net assets if at fair market value
<b>R</b>	<b>Related Organizations</b>	Comprises portions from Parts VI, L 80b; IX; XI; Sch A Part VII	<25%	Organizations that own a controlling interest in (or are under common control) a partnership, LLC, corporation, trust, or other exempt entity	Locates related organization reporting in one schedule and classifies it by type of tax entity (partnership, corporation, disregarded entity, or exempt)