

FAMILY AND BUSINESS RELATIONSHIP QUESTIONNAIRE

The IRS has made significant changes to the Form 990 (Return of Organization Exempt from Income Tax) for the 2008 tax year. In order to satisfy its goals to increase the transparency of the activities of tax-exempt organizations, the IRS is requiring disclosures about the independence of the governing body and the relationship among certain individuals. Specifically, the form questions whether any officer, director, trustee or key employee has a **family relationship** or a **business relationship** with any other officer, director, trustee or key employee.

The IRS defines these relationships as follows:

- **Family relationships** include an individual's spouse, ancestors, brothers and sisters (whether whole or half blood), children (whether natural or adopted), grandchildren, great-grandchildren, and spouses the foregoing.

- **Business relationships** between two persons include the following:
 - One person being employed by the other in a sole proprietorship, or by an organization in which the other person is a trustee, director, officer, key employee, or greater-than-35% owner;

 - One person transacting business with the other (other than in the ordinary course of either party's business on the same terms as are generally offered to the public), directly or indirectly, in one or more contracts of sale, lease, license, loan, performance of services, or other transaction involving transfers of cash or property valued in excess of \$10,000 in the aggregate during the organization's tax year. (Indirect transactions are transactions with an organization with which the one person is associated as a trustee, director, officer, key employee, or greater-than-35% owner); or

 - The two persons are each a director, trustee, officer, or greater than 10% owner in the same business or investment entity. Ownership is measured by stock ownership (either voting power or value) of a corporation, profits or capital interest in a partnership or limited liability company, membership interest in a nonprofit organization, or beneficial interest in a trust. Ownership also includes indirect ownership (i.e., ownership through multiple tiers of entities).

Based on these definitions, do you have a business or family relationship with any other officer, director, trustee or key employee of the organization? A complete listing of the names of these individuals is attached for your reference.

Yes _____ No _____

If yes, please indicate the names of the individuals with whom you have a relationship and indicate the words "Family" or "Business" next to the name.

Name	Relationship
_____	_____
_____	_____
_____	_____
_____	_____

Signature: _____

Printed Name: _____

Title: _____

Date: _____