



# FOUNDATION CENTER

Knowledge to build on.

## NOTICE

The Foundation Center has been notified of an IRS processing error affecting electronically filed Forms 990 for filing years 2007, 2008, and 2009. (Note that Forms 990-PF and 990-EZ are not affected.) These processing errors have resulted in inaccurate data appearing on the scanned images of these tax returns, and may not accurately reflect the information filed with the IRS.

These errors include:

1. The number on Part 1, Line 9a (contributions reported on Line 1b) may be transposed with the number on Part 1, Box 9a (gross revenue not including Line 1b) for the tax year 2007.
2. Interest Rate on the attachment associated with Part IV, Line 64a, Column B, titled: Tax Exempt Bonds Liabilities Schedule, as 100 times its actual value for tax year 2007. For example, an interest rate of 3.75 may be displayed as 375%. **NOTE:** *This problem may also apply to other percentages listed on the return.*
3. Organization's mission description (Part III, Line 1) and the description of program achievements (Part III, Line 4a) may not reflect what was originally submitted by the nonprofit organization for 990s for the tax year 2008.
4. Gross Income for Special Events (Part VIII, Line 8a) value may be transposed for 990s for the tax years 2008 and 2009.
5. Other Salaries and Wages, Management and General Expenses (Part IX, Line 7, Column C) might be blank where a value was originally reported for 990s for the tax year 2008.
6. Endowments Funds, Possession by Related Organizations checkbox (Schedule D, Part V, Line 3a) may be transposed for the tax years 2008 and 2009.
7. Supplemental information included in 2008 in the following schedules may also have reporting errors: Schedule A, Part II, Section C Lines 14 and 15; Schedule A, Part IV; Schedule D, Part XIV; and Schedule J, Part III.

[For more information](#) about which forms and fields may have been affected, the IRS has published a list of the known errors and made this available on their web site.

The Foundation Center is working with the IRS to obtain accurate replacement copies of the affected 2007, 2008, and 2009 Forms 990. We will replace these Forms 990 as soon as the accurate returns are made available.

The Frequently Asked Questions on the following page provide more information about how this IRS error impacts you.

Please direct any additional questions to [communications@foundationcenter.org](mailto:communications@foundationcenter.org).

## Frequently Asked Questions

### For nonprofits whose Form 990 may have been affected:

1. *How can we provide a corrected copy of our organization's Form 990 to replace the inaccurate one provided to the Foundation Center by the IRS?*

Please e-mail your corrected form as an attachment in PDF format to:  
[communications@foundationcenter.org](mailto:communications@foundationcenter.org).

2. *When will the correct information be received from the IRS?*

We are working closely with the IRS, but no timeframe has been set for when the corrected 990s will be available. We will post new information as soon as possible.

### For individuals using Foundation Center resources where Forms 990 may appear (990 Finder, Foundation Directory Online, Philanthropy In/Sight®):

3. *Does this impact any of the information in the Foundation Center's products, like Foundation Directory Online?*

The Foundation Center takes every measure to verify data through many sources, including web sites, annual reports, press releases, and other sources of information. The only field impacted on the 990s that affects our databases was the mission statement error that occurred for fiscal year 2008. We are diligently reviewing all of the potentially impacted records in our systems and confirming that the information provided via our products is accurate.

4. *Is there an easy way to tell if a Form 990 I'm viewing has been affected?*

The only forms that *may* include erroneous information are electronically-filed 990s for filing years 2007, 2008, and 2009. Electronically filed 990s look very similar to paper filed 990s, but electronically filed forms are distinct because they have the following header on the top of Page 1:

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN:
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5. *Are you showing correct Form 990 copies from organizations? How?*

Yes, if an organization provides the Foundation Center with a corrected Form 990, it will be immediately posted to our web site. You will be able to identify the newly-posted forms by the "Corrected 990" watermark at the top of Page 1:

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -	DLN:
Form <b>990</b> Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c)(27) or 5047(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)		OMB No 1545-0047
	<b>Corrected 990</b> ▶ The organization may have to use a copy of this return to satisfy state reporting requirements		<b>2008</b> Open to Public Inspection
A For the 2008 calendar year, or tax year beginning 07-01-2008 and ending 06-30-2009			