

COMPARISON OF OLD AND NEW 990 AND 990-EZ

| Accountability Wizard | Old 990 | Old 990-EZ | New 990 | New 990-EZ |
|--|---------------------|------------------------------|---|------------------------------|
| Enrollment Question 12 | Part I, Line 17 | Part I, Line 17 | Part I, Line 18, Current Year | Part I, Line 17 |
| Wizard Question 8 | Part III, Lines a-e | Part III, Lines 28-31 | Part III, Lines 4a-4d | Part III, Lines 28-31 |
| Wizard Question 33a, 33b, 33c | | | | |
| INCOME/EXPENSE – Total Revenue | Part I, Line 12 | Part I, Line 9 | Part I, Line 12, Current Year column | Part I, Line 9 |
| INCOME/EXPENSE – Total Expenses | Part I, Line 17 | Part I, Line 17 | Part I, Line 18 | Part I, Line 17 |
| FUNCTIONAL EXPENSES –Program Services | Part I, Line 13 | Part III, Line 32 | Part IX, Line 25, Column B | Part III, Line 32 |
| FUNCTIONAL EXPENSES –Management | Part I, Line 14 | (See note below)* | Part IX, Line 25, Column C | (See note below)* |
| FUNCTIONAL EXPENSES –Fundraising | Part I, Line 15 | (See note below)* | Part IX, Line 25, Column D | (See note below)* |
| FUNCTIONAL EXPENSES – Payment to affiliates | Part I, Line 16 | (See note below)* | Part IX, Line 21, add Columns A, B, C, D | (See note below)* |
| NET ASSETS – Line 19 | Part I, Line 19 | Part I, Line 19 | Part I, Line 22, Beginning of Year column | Part I, Line 19 |
| NET ASSETS – Line 21 | Part I, Line 21 | Part I, Line 21 | Part I, Line 22, End of Year column | Part I, Line 21 |
| ADDITIONAL INFO – Investments | Part IV, Line 55c | N/A | Part X, Lines 11-13, Column B | N/A |
| ADDITIONAL INFO – Column B/Lands, Buildings and Equipment (57 c) | Part IV, Line 57c | Part II, Line 23, Column B | Part X, Line 10c, Column B | Part II, Line 23, Column B |
| ADDITIONAL INFO – Tax-exempt bond liabilities (line 64a) | Part IV, Line 64a | Part II, Line 26, Column B** | Part X, Line 20, Column B | Part II, Line 26, Column B** |
| ADDITIONAL INFO – Mortgages and other notes payable (line 64b) | Part IV, Line 64b | Part II, Line 26, Column B** | Part X, Line 23, Column B | Part II, Line 26, Column B** |
| ADDITIONAL INFO – Other liabilities (line 65) | Part IV, Line 65 | Part II, Line 26, Column B** | Part X, Line 25, Column B | Part II, Line 26, Column B** |
| ADDITIONAL INFO – Column B/Unrestricted Net Assets | Part IV, Line 67 | N/A | Part X, Line 27, Column B | N/A |

* Although the 990-EZ form does not ask for a break-out of Management, Fundraising and Payment to Affiliates expenses, these expenses must be recorded with the Minnesota Office of the Attorney General's Charitable Organization Annual Report form [Question #5] and are required for the Accountability Wizard.

** The 990-EZ form does not break out liabilities by category as the 990 form does. For the purposes of the Accountability Wizard, you will need to list how your liabilities break out in the above categories of tax-exempt bond liabilities, mortgages and other notes payable, and/or other liabilities.