

Catholic Nonprofit Form 990 Document Checklist

A document checklist for Catholic charities, ministries, foundations, apostolates, and other Catholic tax-exempt organizations preparing Form 990 support.

Entity and governance

- Prior-year Form 990 and any IRS or state correspondence
- Board roster, officer list, key employee list, and related organization details
- Conflict of interest policy, whistleblower policy, document retention policy, if applicable
- Minutes documenting major transactions, compensation approvals, and governance decisions

Financial statement alignment

- Final trial balance and year-end financial statements
- Revenue detail by contribution, grant, program service, investment, event, and other categories
- Functional expense allocation support for program, management, and fundraising
- Restricted contribution and grant release schedules
- Balance sheet support for cash, receivables, payables, debt, leases, and investments

Disclosures and schedules

- Compensation support for officers, directors, trustees, key employees, and highest compensated employees
- Fundraising event records and gaming activity, if any
- Foreign activity, donor-advised funds, conservation easements, or other special schedule support, if applicable
- Grantmaking or assistance detail, if applicable
- Related-party transactions and shared-cost arrangements

General information only. This document does not constitute legal, tax, or accounting advice for any specific organization. Final requirements should be confirmed with the CPA, diocese, lender, grantor, or governing body requesting the report.