

SCHEDULE M
(Form 990)

Noncash Contributions

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury

Internal Revenue Service

- ▶ **Complete** if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ **Attach** to Form 990.
▶ **Go to** www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

Employer identification number

Part I **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (.)				
26 Other ▶ (.)				
27 Other ▶ (.)				
28 Other ▶ (.)				
29 Number of Forms 6283 received by the organization during the tax year for contributions for which the organization completed Form 6283, Part V, Donee Acknowledgement				29
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?				Yes No
b If "Yes," describe the arrangement in Part II.				
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?				Yes No
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?				Yes No
b If "Yes," describe in Part II.				
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.				

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B Lingard



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The Tax Exempt Organization Commerce Clearing House, 1969. New York Court of Appeals. Records and Briefs. New York (State)., IRS Procedural Forms and Analysis ,1998. Federal Election Campaign Financing Guide ,1981.

Starting an Iowa Charitable Nonprofit Corporation Richard Koontz, 2008. *Tax Management Portfolios* ,2006.

Tax Exempt Charitable Organizations ,2007. *Corporate Political Activities* ,2008. **Tax Planning and Compliance for Tax-Exempt Organizations** Jody Blazek, 1993-02-24. Provides clear concise instructions for filing 990s and other important IRS forms and documents obtaining tax exemption reporting to boards auditors and the IRS testing ongoing tax compliance and managing lobbying expenditures and unrelated business income. Also incorporates expanded discussions of definitions of different types of nonprofits qualifying under various categories unrelated business income employment taxes joint ventures and partnerships loss of exemption and bankruptcy. Includes easy to use checklists line by line instructions for completing applications and forms sample documents practice aids and tips and suggestions for handling special situations. Annual supplements keep subscribers apprised of relevant changes in IRS forms requirements and procedures.

BNA Pension & Benefits Reporter ,2008-07. Pension Profit Sharing Stock Bonus Plans Walter S. Rothschild, 1977. **The Law of Fundraising** Bruce R. Hopkins, 2009-04-06. Raising funds to fulfill a nonprofit organization's goals is critical to its success but fundraising regulations are an increasingly complex maze. The Law of Fundraising Fourth Edition is the only book to tackle the increasingly complex maze of federal and state fundraising regulations. It details federal and state laws with an emphasis on administrative tax and constitutional laws. As well it explains state and federal rules impacting the responsibilities of fundraising professionals. This guide is supplemented annually to keep nonprofit professionals on top of the latest fundraising legal developments.

Attorney General's Charity Spending Profiles ,1995.

CCH Federal Tax Weekly ,2002. **Zondervan 2003 Church and Nonprofit Tax and Financial Guide** Daniel D. Busby, 2002-11-29. Written in plain English by a CPA this complete tax and financial guide for churches and other nonprofit organizations includes sample IRS forms plus guidance on incorporation procedures filing for tax exempt status and charitable giving options.

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