

Digitizing IRS Form 990 Data

Financial information digitized from an organization's IRS Form 990, 990EZ, or 990PF is available to all Candid paid subscribers. The key below shows the line(s) on Form 990 (form year 2008 and later) from which the data are extracted.

[Financial trends analysis glossary](#) ↗

Revenue and expenses (Form 990)

Revenue

Contributions	Part VIII Line 1a + 1b + 1c + 1d + 1f
Government Grants	Part VIII Line 1e
Program Services	Part VIII Line 2g (A)
Investments	Part VIII Line 3 (A) + 4 (A) + 6d (A) + 7d (A)
Special Events	Part VIII Line 8c (A) + 9c (A)
Sales	Part VIII Line 10c (A)
Other	Part VIII Line 5 (A) + 11e (A)
Total Revenue	Part VIII Line 12 (A)

Expenses

Program Services	Part IX Line 25 (B)
Administration	Part IX Line 25 (C)
Fundraising	Part IX Line 25 (D)
Total Expenses	Part IX Line 25 (A)

Net gain/loss

Net Gain/Loss	Part VIII Line 12 (A) - Part IX Line 25 (A)
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Functional expenses

Accounting Fees	Part IX Line 11c (A)
Advertising & Promotion	Part IX Line 12 (A)
Information Technology Expenses	Part IX Line 14 (A)
Insurance Expenses	Part IX Line 23 (A)
Interest Expense	Part IX Line 20 (A)
Investment Management Fees	Part IX Line 11f (A)
Legal Fees	Part IX Line 11b (A)
Pension Plan Contributions	Part IX Line 8 (A)
Printing & Publications	n/a (990PF only)
Professional Fundraising Expenses	Part IX Line 11e (A)

Balance sheet (Form 990)

Assets

Cash & Equivalent	Part X Line 1 + 2
Accounts Receivable	Part X Line 4
Pledges & Grants Receivable	Part X Line 3
Receivable, Other	Part X Line 5 + 6
Inventories for Sale or Use	Part X Line 8
Investments, Securities	Part X Line 11 + 12
Investments, Other	Part X Line 13
Fixed Assets	Part X Line 10
Other	Part X Line 15 + 9 + 14
Total Assets	Part X Line 16

Liabilities

Accounts Payable	Part X Line 17
Grants Payable	Part X Line 18
Deferred Revenue	Part X Line 19
Loans and Notes	Part X Line 22 + 23 + 24
Tax-Exempt Bond Liabilities	Part X Line 20
Other	Part X Line 25 + 21
Total Liabilities	Part X Line 26

Fund balance

Temporarily Restricted Net Assets	Part X Line 28 (B)*
Permanently Restricted Net Assets	Part X Line 29 (B)*
Total Restricted Net Assets	Part X Line 28 (B)**
Unrestricted Net Assets	Part X Line 27 (B)
Net Assets	Part X Line 32 (B)***

*Temporarily Restricted and Permanently Restricted Net Assets were reported on Forms 990 prior to the version of the form introduced in 2019.

**Restricted Net Assets is reported on the version of the Form 990 introduced in 2019. This figure represents an organization's total restricted net assets. For ease of multi-year comparison, Temporarily and Permanently Restricted Net Assets reported on prior versions of the Form 990 have been summed to provide a total restricted net assets figure for previous years.

***Prior to the 2019 version of the Form 990, Net Assets (EOY) were reported on Line 33(B).

Revenue and expenses (Form 990PF)

Revenue

Investments (Net)	Part I Line 27 (B)
Adjusted Net Income	Part I Line 27 (C)

Expenses

Total Operating & Administrative Expenses	Part I Line 24 (A)
Contributions, Gifts, Grants Paid	Part I Line 25 (A)
Total Expenses & Disbursements	Part I Line 26 (A)

Functional expenses

Accounting Fees	Part I Line 16b (A)
Interest Expense	Part I Line 17 (A)
Legal Fees	Part I Line 16a (A)
Other Professional Fees	Part I Line 16c (A)
Pension Plans/Employee Benefits	Part I Line 15 (A)
Printing & Publications	Part I Line 22 (A)

Balance sheet (Form 990PF)

Assets

Cash & Equivalent	Part II Line 1 (C) + 2 (C)
Investments, US & State Government	Part II Line 10a (C)
Investments, Corporate Stock	Part II Line 10b (C)
Investments, Corporate Bonds	Part II Line 10c (C)
Investments, Other	Part II Line 13 (C)
Land, Buildings, and Equipment	Part II Line 14 (C)
Other	Part II Line 15
Total Assets (FMV)	Part II Line 16

Liabilities

Total Liabilities	Part II Line 23
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Fund balance

Net Assets	Part II Line 16c - 23b
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Revenue and expenses (Form 990EZ)

Revenue

Contributions	Part I Line 1
Program Services	Part I Line 2
Investments	Part I Line 4
Special Events	Part I Line 6d
Sales	Part I Line 5c + 7c
Other	Part I Line 3 + 8
Total Revenue	Part I Line 9

Expenses

Grants	Part I Line 10
Salaries & Employee Benefits	Part I Line 12
Professional Fees	Part I Line 13
Occupancy	Part I Line 14
Printing, Publications, Postage, etc.	Part I Line 15
Other Expenses	Part I Line 11 + 16
Total Expenses	Part I Line 17

Net gain/loss

Net Gain/Loss	Part I Line 18
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Balance sheet (Form 990EZ)

Assets

Cash, Savings, and Investments	Part II Line 22
Land and Buildings	Part II Line 23
Other Assets	Part II Line 24
Total Assets	Part II Line 25

Liabilities

Total Liabilities	Part II Line 26
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Fund balance

Net Assets or Fund Balances	Part II Line 27
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