

[ORGANIZATION]
ANNUAL DISCLOSURE QUESTIONNAIRE

WHY WE ARE ASKING YOU TO FILL OUT THIS QUESTIONNAIRE:

[Organization] (the “Corporation”) is subject to legal and disclosure requirements relating to its board of directors, officers and key persons. They include the following:

1. Federal tax law requires public disclosure by the Corporation in its Form 990 about business and family relationships between the Corporation and its leaders, the independence of the Corporation’s board of directors and the compensation paid by the Corporation to officers, directors, trustees, key employees, LLC members, LLC managers or general partners.
2. Federal tax law and the Corporation’s Articles of Incorporation provide that no part of the net earnings or assets of the Corporation may inure to directors, officers, or other private persons. New York law provides that the Corporation may not be organized for the private gain of any person.
3. New York Not-for-Profit Corporation Law conflict of interest regulations govern transactions between the Corporation and its directors, officers, and key persons, or with organizations with whom those individuals have a financial interest.
4. New York law provides that directors owe the Corporation a duty of loyalty, which requires directors to act in the interest of the organization rather than in the personal interest of any director.

The Corporation’s Conflict of Interest Policy provides and New York State law requires that the Corporation obtain information each year from its directors, officers, and key persons in order to comply with New York State’s conflict of interest rules. In addition, the IRS recognizes the use of questionnaires in satisfying the diligence required of nonprofits in preparing Form 990 disclosure about directors, trustees, officers, and key employees. This Questionnaire is the tool we use for these purposes.

INSTRUCTIONS FOR COMPLETING THE QUESTIONNAIRE:

New Directors, Officers, and Key Employees should answer all questions as of the date that they are executing this Questionnaire. Current Directors, Officers, and Key Employees should provide information for the Corporation’s most recently completed fiscal year. Any answer “yes” to any of the questions below, should be explained in the space provided following the list of questions. If you need additional space, please attach a separate sheet.

This Questionnaire relates, in part, to the Conflict of Interest Policy. A copy of the policy is attached for your reference. Please review the policy before signing the affirmation on page 3.

Once you have completed the questions and signed and dated the affirmation on page 3, please return this Questionnaire to _____ by _____.

Please note:

- Exhibit A contains the definitions of the terms in **bold font** set forth in the questions. Please review these definitions before you answer the questions.

- Exhibit B contains a list of the Corporation's directors, officers and key persons and will assist you in answering question 15. *Exhibit B should be filled out by the person(s) administering this Questionnaire before it is circulated.*
- Exhibit C sets out the Form 990 questions regarding governance, management and disclosure for your reference and as provided by Form 990 requirements.

Your assistance is greatly appreciated.

| ANNUAL DISCLOSURE QUESTIONS | YES | NO |
|---|-----|----|
| 1. In the last three years, have you received any compensation from the Corporation or any affiliate of the Corporation as a director, officer, employee, or independent contractor? | | |
| 2. Are you aware of any compensation paid in the last three years by the Corporation or any affiliate of the Corporation to a relative as a director, officer, employee, or independent contractor? | | |
| 3. Do you have a financial interest in the Corporation or any affiliate of the Corporation? | | |
| 4. Are you aware of a relative's financial interest in the Corporation or any Affiliate of the Corporation? | | |
| 5. Are you aware of any transactions between the Corporation and any entity in which you are a director, trustee, officer, employee, LLC member, LLC manager, general partner or owner of more than a 35% equity interest in the entity ? | | |
| 6. Are you aware of any transactions between the Corporation and an entity in which a relative is a director, trustee, officer, employee, LLC member, LLC manager, general partner, or an owner of more than a 35% equity interest in the entity ? | | |
| 7. Do you have a financial interest or have you been an employee or officer of an entity that has made payments to or received payments from the Corporation or any affiliate of the Corporation? | | |
| 8. Do you have a relative who has a financial interest or has been an employee or officer of an entity that has made payments to or received payments from the Corporation or any affiliate of the Corporation? | | |
| 9. Do you have any outstanding loans to or from the Corporation or any affiliate of the Corporation? | | |
| 10. Are you aware of any outstanding loan to or from the Corporation or any affiliate and a relative ? | | |
| 11. Did the Corporation provide any grant or other assistance to you? | | |
| 12. Are you aware of any grant or other assistance provided by the Corporation to any of your relatives ? | | |
| 13. Are you aware of any grant or other assistance provided by the Corporation to any entity in which you are a director, trustee, officer, employee, LLC member, LLC manager, general partner, or an owner of more than a 35% equity interest? | | |
| 14. Are you aware of any grant or other assistance provided by the Corporation to any entity in which a relative is an officer, director, trustee, employee, LLC member, LLC manager, general partner, or owner of more than a 35% equity interest in the entity ? | | |
| 15. Are you a relative of, or do you have any business relationship with, any of the individuals listed on Exhibit B? | | |

Signature

Title

Printed Name

Date

EXHIBIT A DEFINITIONS

Affiliate An affiliate of the Corporation is a person or entity that is directly or indirectly through one or more intermediaries, controlled by, in control of, or under common control with the Corporation.

Business relationship means any of the following:

- Person A is employed by Person B (i.e., in a sole proprietorship or by an organization with which Person B is associated as a director, trustee, officer, key person, or greater-than-35% owner).
- Person A is transacting business with Person B (other than in the ordinary course of either party's business on the same terms as are generally offered to the public), directly or indirectly, in one or more contracts of sale, lease, license, loan, performance of services, or other transaction involving transfers of cash or property valued in excess of \$10,000 in the aggregate during the organization's tax year. (Indirect transactions are transactions with an organization with which Person B is associated as a director, trustee, officer, key person, or greater-than-35% owner).
- Person A and Person B are each a director, trustee, officer, or greater than 10% owner in the same business or investment entity.
- Please note that a "business relationship" does not include a relationship between an attorney and client, a medical professional (including psychologist) and patient, or a priest/clergy and penitent/communicant.

Compensation includes all forms of cash and non-cash payments or benefits provided in exchange for services, including salary and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family educational benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Corporation property.

Entity means sole proprietorship, for-profit or nonprofit corporation, limited liability company, limited liability partnership, general or limited partnership or other organization.

Financial Interest means an economic benefit, directly or indirectly, from any transaction, agreement, compensation agreement, including direct or indirect remuneration as well as gifts or favors that are not insubstantial or other arrangement involving the Corporation.

Grant or other assistance means awards, prizes, cash allocations, stipends, scholarships, fellowships, research grants, and similar payments and distributions made by the organization during the tax year. It does not include salaries or other compensation to employees.

Independent Director means a member of the Board of Directors who:

- (a) is not and has not been an employee or a Key Person of the Corporation or an Affiliate of the Corporation within the last three years;
- (b) does not have a Relative who is or has been a Key Person of the Corporation or an Affiliate of the Corporation within the last three years;
- (c) has not received and does not have a Relative who has received more than \$10,000 in compensation directly from the Corporation or an Affiliate of the Corporation in any of the last three years (not including reasonable compensation for services or reimbursement for expenses reasonably incurred as a Director of the Corporation, as set by the Corporation);
- (d) does not have a substantial Financial Interest in and is not an employee of, and does not have a Relative who has a substantial Financial Interest in or is an Officer (as defined below) of, any entity that has provided payments, property or services to, or received payments, property or services from, the Corporation or an Affiliate of the Corporation in excess of the following, as applicable: (i) the lesser of \$10,000 or 2% of the entity's consolidated gross revenue in any of the last three fiscal years if such consolidated gross revenue was less than \$500,000; (ii) \$25,000 if the entity's consolidated gross revenue in any of the last three fiscal years was \$500,000 or more but less than \$10,000,000; or (iii) \$100,000 if the entity's consolidated gross revenue in any of the last three fiscal years was \$10,000,000 or more;
- (e) is not and does not have a relative who is a current owner, whether wholly or partially, director, officer or employee of the Corporation's outside auditor or who has worked on the Corporation's audit at any time during the past three years;
- (f) is not in an employment relationship under control or direction of any Related Party (as defined below) and does not receive payments subject to approval of a Related Party; or
- (g) does not approve a transaction providing economic benefits to any Related Party who in turn has approved or will approve a transaction providing economic benefits to the Director.

Key Person means, with respect to the Corporation, any individual or entity, other than a Director or Officer, whether or not an employee of the Corporation, who:

- (a) has responsibilities, or exercises powers or influence over the Corporation as a whole similar to the responsibilities, powers, or influence of Directors and Officers;
- (b) manages a segment or activity of the Corporation that represents a substantial portion of the activities, assets, income or expenses of the Corporation, as compared to the Corporation as a whole; or
- (c) alone or with others controls or determines a substantial portion of the Corporation's capital expenditures or operating budget.

Owner means sole proprietor, stockholder, member or partner. Ownership is measured by stock ownership (either voting power or value) of a corporation, profits or capital interest in a partnership or limited liability company, membership interest in a nonprofit organization, or beneficial interest in a trust. Ownership includes indirect ownership (for example, ownership in an entity that has ownership in the entity in question); there may be ownership through multiple tiers of entities.

Related Party means a person who is:

- (a) a Director, Officer or Key Person of the Corporation or of an Affiliate of the Corporation;
- (b) a Relative of a Director, Officer or Key Person of the Corporation or of an Affiliate of the Corporation;
- (c) an entity in which an individual in (a) or (b) has a 35% or greater ownership or beneficial interest or, in the case of a partnership or professional corporation, a direct or indirect ownership interest in excess of 5%;

- (d) a founder of the Corporation;
- (e) a substantial contributor to the Corporation (within the current fiscal year or the past five fiscal years);
- (f) an owner of a controlling interest (through votes or value) in Corporation; or
- (g) a non-stock entity controlled, directly or indirectly, by one or more Key Persons of Corporation.

Relative means a spouse or domestic partner as defined in section 2994-A of the New York Public Health Law, ancestor, child (whether natural or adopted), grandchild, great grandchild, sibling (whether whole or half blood), or spouse or domestic partner of a child (whether natural or adopted), grandchild, great grandchild or sibling (whether whole or half blood).

Transaction includes, without limitation, real estate and equipment leases, loan, provision of services, sale of goods, licenses and joint ventures, partnerships and LLCs in which the Corporation is a party or owner.

EXHIBIT B
LIST OF DIRECTORS, OFFICERS AND KEY PERSONS OF [CORPORATION]

The following is a list of individuals who are anticipated as being reported on the IRS Form 990 as a current or former director, officer or key person of the Corporation.

| Name | Title |
|-------------|--------------------|
| | Executive Director |
| | Chairperson |
| | Vice-Chairperson |
| | Secretary |
| | Treasurer |
| | Director |
| | Director |
| | Director |
| | Director |
| | Director |
| | Director |
| | Director |
| | Director |
| | Director |
| | Director |
| | Director |
| | Other Officer |
| | Other Officer |
| | Other Officer |

For the Administrator: Instructions for completing Exhibit B

On Exhibit B, list the top management official, directors, officers and key persons of the Corporation. In deciding which individuals to list, please use the following definitions which also appear in the instructions to the IRS Form 990.

Top Management Official means the person who has ultimate responsibility for implementing the decisions of the Board or for supervising the management, administration or operations of the Corporation, such as the Chief Executive Officer or Executive Director. If this ultimate responsibility resides with two or more individuals, then each individual should be included.

Director means a member of the organization's governing body, but only if the member has voting rights. A director that served at any time during the organization's tax year is deemed a current director. Members of advisory boards that do not exercise any governance authority over the organization are not considered directors.

Officer means the persons elected or appointed to manage the Corporation's daily operations, such as the president, vice-president, secretary, treasurer, including the Top Management Official and the chief financial official with the ultimate responsibility for managing the Corporation's finances, even if such persons are not elected officers of the Board according to the Corporation's bylaws.

Key person means a person who is, or has within the last five years, been in a position to exercise substantial influence over the affairs of the Corporation. This includes, but is not limited to:

- Voting members of the Board;
- Presidents, chief executive officers, chief operating officers or employee of any other title with similar responsibilities;
- Treasurers and chief financial officers or employee of any other title with similar responsibilities; or
- A "highly compensated" employee, within the meaning of section 4958 of the Internal Revenue Code and guidance issued by the Internal Revenue Service, who is in a position to exercise substantial influence over the affairs of the Center.

Related Party. Persons who may be considered a Related Party of the Corporation or an Affiliate of the Corporation under this Policy include:

- Directors, Officers, or Key persons of the Corporation or an Affiliate of the Corporation;
 - Relatives of Directors, Officers, or Key persons;
 - any entity in which a person in (i) or (ii) has a 35% or greater ownership or beneficial interest or, in the case of a partnership or professional corporation, a direct or indirect ownership interest in excess of 5%;
 - Founders of the Corporation;
 - Substantial contributors to the Corporation (within the current fiscal year or the past five fiscal years);
 - Persons owning a controlling interest (through votes or value) in the Corporation;
- Any non-stock entity controlled by one or more Key persons.

EXHIBIT C
IRS FORM 990 QUESTIONS

IRS Form 990 requires disclosure of information about the Corporation's governing body, management, disclosure practices and governance policies (including procedures for handling conflicts of interest). Federal tax law requires the Corporation to make a reasonable effort to obtain such information. The instructions to Form 990 provide that reasonable efforts include obtaining information through a questionnaire that recite the Form 990 questions. These questions are as follows:

Page 3, Part IV, Line 25a asks if the Corporation engaged in an excess benefit transaction with a disqualified person during the year.

Page 3, Part IV, Line 25b asks if the Corporation became aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year.

Page 3, Part IV, Line 26 asks if a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person was outstanding as of the Corporation's tax year.

Page 3, Part IV, Line 27 asks if the Corporation provided a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual.

Page 4, Part IV, Lines 28a, 28b, and 28c ask whether during the tax year, any person who is a current or former officer, director, trustee or key employee:

- Had a direct business relationship with the Corporation (other than as an officer, director, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with another person(s)).
- Had a family member who had a direct or indirect business relationship with the Corporation.
- Serve as an officer, director, key employee, partner or member of an entity (or a shareholder of a professional corporation) doing business with the Corporation.

Page 6, Part VI, Line 1b asks you to enter the number of voting members of the Corporation's board of directors that are independent.

Page 6, Part VI, Line 2 asks if any officer, director, trustee or key employee has a family relationship or a business relationship with any other officer, director, or key employee.