# IRS Form 990 - Top Errors

- Missing Schedule A. The filer is required to file a Schedule A in certain circumstances. If it is missing we will correspond for the missing schedule. The filer needs to be sure to include Schedule A when required.
- Math error when totaling the Functional Expenses (Part IX Line 25, Column A). Addition of lines 1 – 24e should be verified to ensure the total amount is accurate.
- Math error when totaling Net Assets End of Year (Part X, line 33, Column B). Calculation of lines 1 -32 should be checked to ensure total amount is accurate.

# **Church Benevolence Irs Guidelines**

**L** Cohen

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