



**Ballou Alumni Association (BAA), Inc. • 3228 Pope Street, SE • Washington, DC
20020**

Disclosure Form

Part I – Conflicts of Interest

Name: _____

Position (e.g., director, chair, volunteer): _____

Date: _____

Note that the words in **bold** are defined in the appendix attached to the back of this questionnaire.

Certification

By signing this form below, I certify that:

1. I have received a copy of the organization's conflicts of interest policy;
2. I have read and understand the policy;
3. I agree to comply with the policy;
4. I agree to report promptly any changes in the information reported on this form, or any new information relevant to a conflict of interest; and
5. I understand that the organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities that accomplish one or more of its exempt purposes and not engage in activities and transactions that provide impermissible benefits to individuals or entities.

Conflict of Interest Disclosure

Please certify below that you either have nothing to report under the **Organization's** conflicts of interest policy, or describe below anything you believe could give rise to an actual or possible conflict of interest under the policy:

_____ I have nothing to report.

_____ I have the following matters to report.

1. Please specify below any matters you have to report.

(Please attach a supplemental statement if you have additional matters to disclose.)

2. For the purposes of determining possible future conflicts of interest, please specify other nonprofit and for-profit boards on which you and/or your spouse sit, any for-profit businesses for which you or a **family member** is an officer, a director, or a majority shareholder, and the name of your employer and any businesses you or a **family member** own).

1. _____

2. _____

3. _____

(Please attach a supplemental statement if you have additional actual or possible conflicts of interest to disclose.)

I hereby certify that the information set forth above is true and complete to the best of my knowledge.

Signature: _____ Date: _____

Part II - Annual Independence Questionnaire

Name: _____

Position (e.g., employee/volunteer/director): _____

Date: _____

Note that the words in **bold** are defined in the appendix attached to the back of this questionnaire.

As you may be aware, the IRS Form 990's section on governance asks questions related to your independence.¹ In order to assist us in completing the Form 990, we ask that you please complete the following questionnaire. You may attach additional pages if necessary. We recognize that many of the questions below are technical and that they may overlap with information provided in response to the Conflicts of Interest Questionnaire. Please contact us if you are uncertain about any question or your response to such question and please answer every question (cross-references to prior responses are acceptable where appropriate).

- 1. Payments by the Organization.** Have you been **compensated** as an **officer** or employee of this **Organization** since the beginning of the **Organization's** most recently completed tax year?

ANSWER: YES NO

If you answered "Yes," please describe such **compensation**:

¹ Note: A member of the governing body is not considered to lack independence merely because of the following circumstances:

- i) The member is a donor to the Organization, regardless of the amount of the contribution;
- ii) The member has taken a *bona fide* vow of poverty and either: (a) receives compensation as an agent of a religious order or a section 501(d) religious or apostolic organization, but only under circumstances in which the member does not receive taxable income or (b) belongs to a religious order that receives sponsorship or payments from the organization that do not constitute taxable income to the member; or
- iii) The member receives financial benefits from the Organization solely in the capacity of being a member of the charitable or other class served by the organization in the exercise of its exempt function, so long as the financial benefits comply with the organization's terms of membership.

2. **Payments by a Related Organization.** Have you been **compensated** as an **officer** or employee of a **Related Organization** since the beginning of the **Organization's** most recently completed tax year?

ANSWER: YES NO

If you answered "Yes," please describe such **compensation**:

3. **Payments to Independent Contractors.** Have you received total **compensation** or other payments exceeding \$10,000 from the **Organization** or from a **Related Organization** as an **independent contractor**, other than reimbursement of expenses under an **accountable plan** or reasonable **compensation** for services provided in the capacity as a member of the **governing body**, since the beginning of the **Organization's** most recently completed tax year?

ANSWER: YES NO

If you answered "Yes," please describe such **compensation**:

4. **Transactions with the Organization.** Have you, or any of your **family members**, been involved in a transaction with the **Organization** in one of the following threshold amounts (whether directly or indirectly through affiliation with another organization) since the beginning of the **Organization's** most recently completed tax year?

- i) Greater than \$100,000 in the aggregate;

-OR-

- ii) A single transaction in which the amount involved exceeded the greater of \$10,000 or 1% of the **Organization's** total revenue for the year.

ANSWER: YES NO

If you answered "Yes," please describe such transaction(s):

5. **Family Relationship.** Have any of your **family members** been employed as an **officer, director, trustee or key employee** of the **Organization** since the beginning of the **Organization's** most recently completed tax year?

ANSWER: YES NO

If you answered "Yes," please describe such **family members'** employment:

6. **Employment Business Relationship.** Have you, or any **family member**, been employed since the beginning of the **Organization's** most recently completed tax year by either a sole proprietorship or an organization with which an **officer, director, trustee, key employee** or greater-than-35% owner of the **Organization** is associated?

ANSWER: YES NO

If you answered "Yes," please describe such business relationship:

7. **Transaction Business Relationship.** Have you, or any **family member**, directly or indirectly,² made 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 with an **officer, director, trustee or key employee** of the **Organization** since the beginning of the **Organization's** most recently completed tax year?

ANSWER: YES NO

If you answered "Yes," please describe such business relationship:

² For the purpose of question 7, "indirectly" means a transaction with an organization with which either you or the **officer, director, trustee or key employee** is associated as a **trustee, director, officer, key employee** or greater-than-35% owner.

8. Investment Business Relationship. Have you, or any **family member**, been a greater-than-10% owner³ in the same business or investment entity as any **officer, director, trustee or key employee** of the **Organization** since the beginning of the **Organization's** most recently completed tax year?

ANSWER: YES NO

If you answered "Yes," please describe such business relationship:

9. Other Relationships. Are there any other transactions or relationships that are not addressed elsewhere in this questionnaire, involving you or any **family member**, that could affect your ability to exercise independent judgment in making decisions as a member of the **Organization's** governing body?

Please sign, date and return this questionnaire as soon as possible. Responses may be sent to:

Ballou Alumni Association, Inc. (BAA)
3228 Pope Street, SE
Washington DC 20020

By signing below, I affirm that my answers to the foregoing questions are true and accurate to the best of my knowledge. I understand that the Organization will rely on my answers in completing its Form 990.

I will promptly advise the Organization if, after the date hereof, I become aware of any information that would change my responses to this questionnaire.

Signature: _____ Date: _____

Name:

³ 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. Note that 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.

Part III – Definitions

“Accountable Plan” means a reimbursement or other expense allowance for business expenses incurred by the employee in connection with the performance of services as an employee which can be substantiated as bona fide expenses related to the employer’s business and which requires the employee to return any moneys paid by the employer which are in excess of the expenses substantiated.

“Compensation” (or being **“compensated”**) means all forms of cash and noncash 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 organization’s property.

“Control” means:

(i) In the case of nonprofit organizations:

(a) In the case of a parent/subsidiary relationship: (1) the power to remove and replace a majority of the organization’s or other organization’s directors or trustees or (2) management or board overlap where a majority of the subsidiary organization’s directors or trustees are trustees, directors, officers, employees or agents of the parent organization.

(b) In the case of a brother/sister relationship: the same persons constitute a majority of the members of the governing body of both organizations.

(ii) In the case of stock corporations and other organizations with owners or persons having beneficial interests, whether such organization is taxable or tax-exempt: (1) ownership of more than 50% of the stock (by voting power or value) of a corporation; (2) ownership of more than 50% of the profits or capital interests in a partnership; (3) ownership of more than 50% of the profits or capital interest in a limited liability company treated as a partnership for federal income tax purposes, regardless of the designation under state law of the ownership interests as stock, membership interests, or otherwise; (4) being a managing partner or managing member in a partnership or limited liability company which has three or fewer managing partners or managing members (regardless of which partner or member has the most actual control); (5) being a general partner in a limited partnership which as three or fewer general partners (regardless of which partner has the most actual control); (6) being the sole member of a disregarded entity (an entity that is wholly owned by the organization that is not a separate entity for Federal tax purposes) or (7) ownership of more than 50% of the beneficial interest in a trust.

“Director” means a member of the organization’s governing body, but only if the member has any voting rights. A member of an advisory board that does not exercise any governance authority over the organization is not considered a director or a trustee.

“Family Members” means the family of an individual which only includes his or her spouse, grandparents, great-grandparents, brothers and sisters (whether whole or half-blood), children (whether natural or adopted), grandchildren, great-grandchildren and spouses of grandparents,

great-grandparents, brothers, sisters, children, grandchildren and great-grandchildren and any person residing in the same household as the individual.

“Independent Contractor” means a person who provides services to the Organization but who is not treated as an employee.

“Key Employee” means an employee of the Organization, other than an officer, director or trustee, who meets all three of the following tests:

(i) Receives reportable compensation from the Organization and all Related Organizations in excess of \$150,000 for the calendar year ending with or within the Organization’s tax year.

(ii) (a) has responsibilities, powers or influence over the organization as a whole similar to those of officers, directors or trustees; (b) manages a discrete segment or activity of the Organization that represents 10% or more of the activities, assets, income or expenses of the Organization, as compared to the Organization as a whole; or (c) has or shares authority to control or determine 10% or more of the Organization’s capital expenditures, operating budget or compensation for employees.

(iii) Is one of the 20 employees (which satisfy (i) and (ii) above) with the highest reportable compensation from the Organization and Related Organizations for the calendar year ending with or within the Organization’s most recent tax year.

“Officer” means a person elected or appointed to manage the Organization’s daily operations, such as president, vice-president, secretary or treasurer, as determined by the organizational documents and state law. For purposes of this questionnaire, an officer includes any top management official and top financial official.

“Related Organization” means any organization over which the Organization has **Control**.

Check which applies:

- The Organization has no Related Organizations.
- The following are Related Organizations: _____.