

APPENDIX 2

**REBUTTABLE PRESUMPTION CHECKLIST
COMPENSATION**

(See text for definitions of terms in *italics*.)

1. *Applicable tax-exempt organization:* _____

2. *Disqualified person:*
Name: _____
Title / Position Description: _____

3. Terms of compensation arrangement:
Salary: _____
Bonus: _____
Deferred compensation: _____
Fringe benefits (excluding IRC 132 fringes and expense reimbursements under an accountable plan):

Liability insurance premiums: _____
Foregone interest on loans: _____
Other: _____

4. Name of *authorized body*: _____

5. Date *authorized body* approved compensation arrangement: _____

6. Members of *authorized body* on date of approval:
A. _____
B. _____
C. _____
D. _____
E. _____

7. Titles / Positions in *applicable tax-exempt organization*:

- A. _____
- B. _____
- C. _____
- D. _____
- E. _____

8. Background (education, experience, etc.):

- A. _____
- B. _____
- C. _____
- D. _____
- E. _____

9. *Conflict of interest* as to compensation arrangement:

- A. _____
- B. _____
- C. _____
- D. _____
- E. _____

10. Comparable Data

- Compensation paid by similar organizations for functionally comparable positions: _____

- Availability of similar services in geographic area of *applicable tax-exempt organization*: _____

- Current compensation surveys compiled by independent firms: _____

- Actual written offers from similar institutions: _____

- If *applicable tax-exempt organization* is a *small organization*, compensation data paid by 3 comparable organizations in similar communities for similar services:
 - 1. _____
 - 2. _____
 - 3. _____

11. Documentation

Description of records: _____

Date records were prepared: _____

Date records were approved by *authorized body*: _____

Per records:

- Terms of transaction approved: _____

- Date reviewed and approved by *authorized body* as reasonable, accurate and complete: _____
- Members of *authorized body* present during debate:
 - A. _____
 - B. _____
 - C. _____
 - D. _____
 - E. _____
- Members of *authorized body* who voted on transaction:
 - A. _____
 - B. _____
 - C. _____
 - D. _____
 - E. _____
- Description of comparability data obtained and relied on by *authorized body*:

- Description of how comparability data was obtained:

- Description of any actions taken as to consideration of transaction by member of *authorized body* who had a *conflict of interest*: _____

- If value determined differs from comparability data, basis for determination:

12. For a non-fixed payment subject to a cap:

- Date authorized body obtained comparability data that a fixed payment would be reasonable compensation: _____
- Amount of such fixed payment: _____
- Maximum amount payable under contract (both fixed and non-fixed payments):

APPENDIX 3

**REBUTTABLE PRESUMPTION CHECKLIST
PROPERTY**

(See text for definitions of terms in *italics*.)

1. *Applicable tax-exempt organization*: _____

2. *Disqualified person*:

Name: _____

Title / Position Description: _____

3. Property to be transferred or used:

Description: _____

Location: _____

4. Name of *authorized body*: _____

5. Date *authorized body* approved property transfer:

Members of *authorized body* on date of approval:

- A. _____
- B. _____
- C. _____
- D. _____
- E. _____

7. Titles / Positions in *applicable tax-exempt organization*:

- A. _____
- B. _____
- C. _____
- D. _____
- E. _____

8. Background (education, experience, etc.):

- A. _____
- B. _____
- C. _____
- D. _____
- E. _____

9. Conflict of interest as to property transfer:

- A. _____
- B. _____
- C. _____
- D. _____
- E. _____

10. Comparable Data – Appraisals

- Appraiser(s) name and address:

- Appraiser(s) qualifications:

- Date(s) of appraisal(s):

- Fair market value per appraisal(s):

- Appraisal method(s) used (e.g., sales comparison, income analysis, replacement cost, etc.):

11. Comparable Data – Offers received from open and competitive bidding:

12. Documentation

Description of records: _____

Date records were prepared: _____

Date records were approved by *authorized body*: _____

Per records:

- Terms of transaction approved: _____

- Date reviewed and approved by *authorized body* as reasonable, accurate and complete: _____
- Members of *authorized body* present during debate:
 - A. _____
 - B. _____
 - C. _____
 - D. _____
 - E. _____
- Members of *authorized body* who voted on transaction:
 - A. _____
 - B. _____
 - C. _____
 - D. _____
 - E. _____
- Description of comparability data obtained and relied on by *authorized body*:

- Description of how comparability data was obtained: _____

- Description of any actions taken as to consideration of transaction by member of *authorized body* who had a *conflict of interest*: _____

- If value determined differs from comparability data, basis for determination:

