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the Internal Revenue Service (IRS) last week for the Form 990, Return of Organization Exempt from Income Tax, and instructions.

Jun. 23, 2015

Form 990		Return of Organization Exempt From Income Tax		OMB No. 1545-0047	
Department of the Treasury Internal Revenue Service		Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)		2005	
		▶ The organization may have to use a copy of this return to satisfy state reporting requirements.		Open to Public Inspection	
A For the 2005 calendar year, or tax year beginning , 2005, and ending , 20					
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization Number and street (or P.O. box if mail is not delivered to street address) Room/suite City or town, state or country, and ZIP + 4		D Employer identification number : E Telephone number () F Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶	
G Website: ▶		• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).		H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input type="checkbox"/> No H(b) If "Yes," enter number of affiliates ▶ H(c) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No (If "No," attach a list. See instructions.) H(d) Is this a separate return filed by an organization covered by a group ruling? <input type="checkbox"/> Yes <input type="checkbox"/> No I Group Exemption Number ▶	
J Organization type (check only one) ▶ <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		K Check here ▶ <input type="checkbox"/> if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.		M Check ▶ <input type="checkbox"/> if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).	
L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶					

The [American Institute of CPAs \(AICPA\)](#) offered more than 40 recommendations to the Internal Revenue Service (IRS) last week for the Form 990, *Return of Organization Exempt from Income Tax*, and instructions.

The recommendations include adding thresholds throughout the instructions at the top of any schedule, part or line that has a specific threshold for reporting; clarifying the definitions of "control" and "related organization" (specifically, brother/sister organizations) in the glossary of instructions; making permanent optional reporting provided under Announcement 2012-19 pertaining to reporting of income from partnership interests; adding a definition for "person" as defined in Internal Revenue Code section 7701(a)(1), and clarifying that indirect lobbying through a portion of

membership dues via a separate organization should be reported where the lobbying

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The June 17 recommendations were submitted in a matrix format, and each recommendations is assigned a ranking as to importance and urgency. The letter with all recommendations can be viewed on the [AICPA website](#).

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