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exempt organizations are required to publicly disclose most parts of Form 990 filings,

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May. 07, 2019

<b>Form 990</b>		<b>Return of Organization Exempt From Income Tax</b>		
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)		
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.				
<b>A</b> For the 2005 calendar year, or tax year beginning , 2005, and ending				
<b>B</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	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization		<b>D</b> Employer identification number :
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite		<b>E</b> Telephone number ( )
		City or town, state or country, and ZIP + 4		<b>F</b> Accounting method: <input type="checkbox"/> Other (specify)
		• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).		
<b>G</b> Website: ▶		<b>H and I are not applicable to section 527.</b> <b>H(a)</b> Is this a group return for affiliates? <b>H(b)</b> If "Yes," enter number of affiliates. <b>H(c)</b> Are all affiliates included? (If "No," attach a list. See instructions.) <b>H(d)</b> Is this a separate return filed by an organization covered by a group return?		
<b>J</b> Organization type (check only one) ▶ <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
<b>K</b> 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				

Wednesday, May 15, 2019, is the filing deadline for tax-exempt organizations such as nonprofits and churches to file their [Form 990-series information returns](#).

These types of information returns are normally [due on the 15th day of the fifth month after the end of an organization's accounting period](#). For organizations operating on a calendar year, the deadline is May 15, 2019.

**No Social Security numbers on Forms 990**

The IRS generally does not ask organizations for Social Security numbers (SSNs) and

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error rate for electronically-filed returns is only 1 percent. [Electronic filing](#) also provides acknowledgement that the IRS has received the return and reduces normal processing time, making compliance with reporting and disclosure requirements easier.

Tax-exempt forms that must be made public by the IRS are clearly marked “Open to Public Inspection” on the top right corner of the first page. These include Form 990, Form 990-EZ, Form 990-PF and others.

### **Forms to file**

Small tax-exempt organizations with average annual gross receipts of \$50,000 or less may file an electronic notice called a Form 990-N (e-Postcard). This form requires only a few basic pieces of information. Tax-exempt organizations with average annual gross receipts above \$50,000 must file a Form 990 or 990-EZ, depending on their receipts and assets. Private foundations must file Form 990-PF.

Organizations that need additional time to file a Form 990, 990-EZ or 990-PF may obtain an automatic six-month extension. Use [Form 8868](#), Application for Extension of Time to File an Exempt Organization Return, to request an extension. The request must be filed by the due date of the return. Note that no extension is available for filing the Form 990-N (e-Postcard).

### **Many organizations risk loss of tax-exempt status**

By law, organizations that fail to file annual reports for three consecutive years will see their federal tax exemptions automatically revoked as of the due date of the third year for which they are required to file. The Pension Protection Act of 2006 mandates that most tax-exempt organizations file annual Form 990-series information returns or notices with the IRS. The law, which went into effect at the beginning of 2007,

also imposed a new annual filing requirement for small organizations. Churches and

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The IRS now offers an enhanced, mobile-friendly search tool, called [Tax-Exempt Organization Search \(TEOS\)](#). TEOS provides easy access to publicly available information about exempt organizations. [Users can find key information](#) about the federal tax status and filings of certain tax-exempt organizations, including whether organizations have had their federal tax exemptions automatically revoked and if an organization is eligible to receive tax-deductible contributions.

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