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May. 26, 2020

Form **990**

Return of Organization Exempt From Income Tax
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.

Department of the Treasury
Internal Revenue Service

A For the 2005 calendar year, or tax year beginning , 2005, and ending

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

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:
☐ Other (specify)

G Website: ▶

H and I are not applicable to section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).
H(a) Is this a group return for affiliated organizations?
H(b) If "Yes," enter number of affiliated organizations.
H(c) Are all affiliates included? (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group exemption?

J Organization type (check only one) ▶ ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check here ▶ ☐ 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

The IRS and Department of the Treasury have issued [final regulations](#) clarifying the reporting requirements generally applicable to tax-exempt organizations.

The final regulations reflect statutory amendments and certain grants of reporting relief announced by the Treasury Department and the IRS in prior guidance to help many tax-exempt organizations generally find the reporting requirements in one place.

Among other provisions, the final regulations incorporate the existing exception from having to file an annual return for certain organizations that normally have

gross receipts of \$50,000 or less. That exception was previously announced in

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The final regulations allow tax-exempt organizations to choose to apply the regulations to returns filed after September 6, 2019.

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