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on specific sections and the recommendations for those sections.

Isaac M. O'Bannon • Apr. 17, 2024

Form **990**

Department of the Treasury
Internal Revenue Service

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.

| | | | |
|---|--|---|--|
| A For the 2005 calendar year, or tax year beginning , 2005, and ending | | | |
| 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 | <div>Please use IRS label or print or type. See Specific Instructions.</div> | C Name of organization | D Employer identification number : |
| | | Number and street (or P.O. box if mail is not delivered to street address) Room/suite | E Telephone number () |
| | | City or town, state or country, and ZIP + 4 | |
| | | F Accounting method: <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). | |
| J Organization type (check only one) ▶ <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | H and I are not applicable to section 501(c)(3) organizations. H(a) Is this a group return for affiliated organizations? H(b) If "Yes," enter number of affiliates: 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 return? | |
| 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 | | | |

The [American Institute of CPAs](#) (AICPA) submitted a [letter](#) to the Internal Revenue Service (IRS) requesting clarification and workarounds for the 990 Series Form instructions. A broad category of exempt organizations must file returns with the IRS each year, including hospitals, private foundations, universities, churches and many others.

Exempt organizations will generally file a form that is part of the Form 990 series. Among its recommendations for Forms 990, 990-PF and 990-T, the AICPA has requested the clarification of instructions; the simplification, addition and rewording of language; and the updating of forms and instructions.

The AICPA's recommendations include:

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extended to exempt organizations to allow them to file superseding returns after the original-filed return has been filed, but prior to the end of the filing period (with extensions) without amending the applicable series Form 990.

The AICPA's comments also include a matrix for the Form 990 series which focuses on specific sections and the recommendations for those sections.

“Greater clarity in the Form 990 series, and the related instructions, will greatly benefit the exempt organizations that have to file those returns, as well as the tax professionals who assist them,” says Peter Mills, Senior Manager, AICPA Tax Policy & Advocacy. “Allowing exempt organizations to file superseding returns, instead of requiring amended returns, will greatly streamline the filing process, saving time and costs.”

Taxes

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