



Annual Form 990 Filing Requirements for Tax-Exempt Organizations

Forms 990, 990-EZ, 990-PF and 990-N (e-Postcard)

Tax-exempt organizations, other than churches and certain church-related organizations, are required to file annual information forms with the IRS. Forms include the Form 990, 990-EZ, 990-PF or the 990-N (e-Postcard). Filing the form is necessary to maintain an organization's tax-exempt status.

Which Form to File

The size and type of tax-exempt organization determines [which annual information form](#) the organization must file.

Smaller tax-exempt organizations—those with annual gross receipts of \$50,000 or less (\$25,000 or less in tax year 2009)—may file the Form 990-N (e-Postcard). This notice, which must be electronically filed, asks for only a few basic pieces of information: the organization's taxpayer identification number, its tax period, legal name and mailing address, any other names used, an Internet address if one exists, the name and address of a principal officer and a statement confirming that the organization's annual gross receipts are normally \$50,000 or less (\$25,000 or less for tax year 2009).

These organizations also have the option of using Form 990-EZ or 990 if they prefer, as long as they complete the entire form.

Larger tax-exempt organizations file either the Form 990 or 990-EZ, depending on their annual gross receipts and total assets. Most supporting organizations cannot file Form 990-N.

For the 2009 tax year (filed in 2010 or 2011)

- Organizations with annual gross receipts less than \$500,000, and total assets less than \$1.25 million can file either Form 990-EZ or Form 990
- Organizations with annual gross receipts of \$500,000 or more or total assets of \$1.25 million or more must file Form 990.

For 2010 and later tax years

- Organizations with annual gross receipts less than \$200,000, and total assets less than \$500,000 can file either Form 990-EZ or Form 990.
- Organizations with gross receipts of \$200,000 or more or total assets of \$500,000 or more must file Form 990.

All **private foundations** must file a Form 990-PF, *Return of Private Foundation*.

When to File Form 990 Returns

Unlike personal income tax returns, the 990-series forms do not have a single due date. The returns are due by the 15th day of the fifth month after the close of an organization's tax year. For example, if an organization's tax year closes on December 31, its form is due by the following May 15.

Preserve Your Tax-Exempt Status

Filing required forms on time is critical. The tax-exempt status of an organization that does not file its required annual information form for three consecutive years will be AUTOMATICALLY REVOKED as of the due date of the third unfiled return. Revoked organizations must file Form 1120, *U.S. Corporation Income Tax Return*, or a Form 1041, *U.S. Income Tax Return for Estates and Trusts*, and may need to pay income taxes. To [reapply for exemption](#), submit Form 1023 or Form 1024 and pay the appropriate [application fee](#).

Although the three-year revocation rule applies only to the 990-series forms, now is a good time to make sure other IRS-related filings are up-to-date, including the organization's Form 941, *Employer's Quarterly Federal Tax Return*, and Form 990-T, *Exempt Organization Business Income Tax Return*. If an organization has tax liability issues, it may wish to enter into a closing agreement to resolve them.

More Information

www.irs.gov/eo – Charities/Non-Profit page

EO Update Newsletter – Sign up and stay informed of the latest IRS news for exempt organizations

StayExempt.irs.gov – Interactive web-based workshops and mini-courses for exempt organizations

Life Cycle – Explains how to establish and maintain an exempt organization. Select the "Life Cycle" link at www.irs.gov/eo

877-829-5500 – Toll-free Customer Account Services