

Form 990 Frequently Asked Questions

1. What is an IRS Form 990?
 2. What organizations are required to file Form 990?
 3. Which organizations are not required to file Form 990?
 4. What is the difference between Form 990-N, Form 990-EZ and Form 990?
 5. What is the deadline for filing a 990?
 6. How often do I need to file?
 7. Where do I go to file my 990-N?
 8. What information is needed to complete my unit's 990-N?
 9. What will happen if we do not file one of the required forms?
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1. What is an IRS Form 990?
 - Form 990 is an annual reporting return that certain federally tax-exempt organizations must file with the IRS. It provides information on the filing organization's mission, programs, and finances.
2. What organizations are required to file Form 990?
 - Most federally tax-exempt organizations, with the exception of churches and state institutions.
 - All 501(c)(3) private foundations, regardless of income
3. Which organizations are not required to file Form 990?
 - The organization has not received tax-exempt status from the IRS.
 - Most faith-based organizations.
 - State institutions.
 - Subsidiary organizations covered under a group return filed by the parent organization.
4. What is the difference between Form 990-N, Form 990-EZ and Form 990?
 - If your organization's gross income averages less than \$50,000, you may be eligible to file a Form 990-N postcard return. See IRS website for complete information: [990-N Filing Requirements](#)
 - Your organization will need to file a Form 990-EZ if gross income for the tax period is between \$50,000 and \$200,000 for the tax period, and total assets are less than \$500,000.
 - If your organization's total assets are more than \$500,000, you may need to file a Form 990.
5. What is the deadline for filing Form 990?
 - There is no one date on which all Forms 990 must be submitted to the IRS. Instead, a nonprofit's filing date is determined by the end of its fiscal year (the 12-month period for which the

organization plans the use of its funds); each filing organization is required to file "by the 15th day of the 5th month after" its fiscal year ends.

Organizations that file Form 990-EZ, 990, or 990-PF can also receive up to two 90-day extensions of time to file. Thus, the Form 990 for a nonprofit whose fiscal year ended on Jun 30, 2023, might not be filed until May 15, 2024:

No extensions are available for Form 990-N filers.

Accounting Period	990 Due Date	Due Date with 1 Extension	Due Date with 2 Extensions
July 1, 20XX – June 30, 20XX	November 15, 20XX	February 15, 20XX	May 15, 20XX

6. How often do I need to file?

- This return must be filed annually with the IRS to avoid revocation.

7. Where do I go to file 990-N?

- To file your 990-N go to <https://file990.org/>.

8. What information is needed to complete my unit's 990-N?

- Your unit's legal name
- Any other names your unit uses such as a DBA
- Your unit's mailing address – The mailing address is the current mailing address used by the organization.
- Your unit's website address (if you have one).
- Your unit's EIN (employer identification number)

Please note that the EIN is not your tax-exempt number. That term generally refers to a number assigned by a state agency that identifies organizations as exempt from state sales and use taxes.

- Name and address of a principal officer of your unit
Usually your unit's president, vice president, secretary, or treasurer
- Your units annual tax year
July 1, 20XX-Jun 30, 20XX

9. What will happen if we do not file one of the required forms?

- A unit that fails to file the required e-postcard (or any one of the other annual returns) for three consecutive tax years automatically loses its tax-exempt status. The revocation of an organization's tax-exempt status does not take place until the filing due date of the third year. For example, if your e-postcard was due on November 15, 2024 (for tax year 2023) and you did not timely file in 2021, 2022 or 2023, you lose your tax-exempt status effective on the 2023 due date.