



# Annual Form 990 Filing Requirements for Tax-Exempt Organizations

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

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A tax-exempt organization must file an annual information return or notice with the IRS, unless an exception applies. Annual information returns for most types of organizations include Form 990, Form 990-EZ or Form 990-PF. Small organizations may be eligible to file Form 990-N (e-Postcard), an annual notice. An organization must meet its filing requirement to keep its tax-exempt status. Some organizations are not required to file an annual return or notice. See "Who Must File" and "Organizations Not Required to File Form 990 or 990-EZ" in the [Form 990 Instructions](#) for more detailed information.

## Which Form to File

The general rules are:

### Form 990, Return of Organization Exempt from Income Tax

An organization **must** file Form 990, if it is:

- An organization with **either**:
  - gross receipts of \$200,000 or more, **or**
  - total assets of \$500,000 or more.
- A sponsoring organization of one or more [donor-advised funds](#).
- A controlling organization described in Internal Revenue Code Section 512(b)(13).
- An organization that operates one or more hospital facilities.
- A nonprofit health insurance issuer described in Code Section 501(c)(29).
- A central or parent organization filing a group return on behalf of subordinate organizations under a group exemption.

### Form 990-EZ, Short Form Return of Organization Exempt From Income Tax

Unless required to file Form 990, an organization may file Form 990-EZ, if its:

- Annual gross receipts are less than \$200,000, **and**
- Total assets at the end of its tax year are less than \$500,000.

### Form 990-N (e-Postcard)

An organization, whose annual gross receipts are normally \$50,000 or less, may file Form 990-N. Organizations that **cannot** file Form 990-N, even if their gross receipts are normally \$50,000 or less, and **must** file either Form 990 or 990-EZ include:

- A Section 509(a)(3) supporting organization, unless it supports a Section 501(c)(3) religious organization and its gross receipts are not more than \$5,000.
- A foreign organization or U.S. Possessions organization that engaged in significant activity within the United States (other than investment activity) and which claims U.S. tax exemption or is recognized by the IRS as tax exempt.
- A Section 501(c)(23) Pre-1880 Armed Forces organization.
- A Section 501(c)(24) ERISA section 4049 trust.

### Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

Every private foundation must file Form 990-PF annually, regardless of its revenues or assets.

### Form 990-BL, Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons

A black lung trust (described in Section 501(c)(21)) must file Form 990-BL if its gross receipts are normally more than \$50,000. If gross receipts are normally \$50,000 or less, it may file Form 990-N (e-Postcard).

### Form 1065, U.S. Return of Partnership Income

A Section 501(d) religious and apostolic organization files Form 1065.

## When to File Form 990 Returns

An annual information return or notice is due by the 15th day of the fifth month following the end of an organization's tax year. For example, an organization, with a tax year ending on December 31, must file its return or notice on or before May 15.

An organization may request an automatic three-month extension of time to file Form 990, Form 990-EZ, Form 990-PF or Form 990-BL. An organization may also request an additional three-month extension; however, the organization must show reasonable cause for the additional time requested. For tax years beginning in 2016, an organization can request an automatic six-month extension to file these returns. Use [Form 8868](#), Application for Extension of Time to File an Exempt Organization Return, to request extensions.

An organization's obligation to file a return or notice begins when it is legally formed. Before an organization submits its application for tax-exempt status or while the application is pending with the IRS, it must file a required return or notice by the filing due date.

## How to File

- **Form 990, Form 990-EZ, Form 990-PF or Form 990-BL** can be filed electronically or in paper form. Paper forms should be mailed to the address provided in the instructions.
- **Form 990-N (e-Postcard)** must be filed online using the [Form 990-N Electronic Filing System \(e-Postcard\)](#).

## Consequences of Not Filing

The tax-exempt status of an organization that does not file a required return or notice 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. An automatically revoked organization may apply to [reinstate its exempt status](#) using the procedures explained in [Revenue Procedure 2014-11](#).

An organization that does not meet its Form 990 or Form 990-EZ filing requirement may have to pay a penalty for each day the return is late. The amount of the penalty depends on the size of the organization. See Form 990 Instructions or Form 990-EZ Instructions, "Failure-to-File Penalties" for additional information.

## Other Forms May Be Required

An exempt organization may be required to file other forms or notices depending on its activities. For example, an organization with employees is required to file Form 941, Employer's Quarterly Federal Tax Return, and an organization with unrelated business income may need to file Form 990-T, Exempt Organization Business Income Tax Return. See [Form 990 Instructions](#), Appendix H, or [990-EZ Instructions](#), Appendix F for more information.

### More Information

[IRS Charities/Non-Profit Web page](#)

[Free e-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](#)

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