

Exempt Organizations Annual Reporting Requirements – Overview (Who Must File and Return Required)

1. What are my filing responsibilities once I receive/apply for tax-exempt status?

An organization that [normally](#) has \$25,000 or more (\$50,000 for tax years ending on or after December 31, 2010) in gross receipts and that is [required to file](#) an exempt organization information return must file either [Form 990](#), *Return of Organization Exempt from Income Tax*, or [Form 990-EZ](#), *Short Form Return of Organization Exempt from Income Tax*. See [Filing Phase-In](#) for more information about which return to file. The return is due on the 15th day of the 5th month after the end of the organization's fiscal year. (For example, the 2008 return of an organization whose fiscal year ends on June 30, 2009, would be November 15, 2009.) The due date may be extended for three months, without showing cause, by filing [Form 8868](#) before the due date; an additional three-month extension may be requested on Form 8868 if the organization shows reasonable cause why the return cannot be filed by the extended due date.

Small organizations - those whose annual gross receipts are normally less than the threshold- are not required to file an annual return, but may be required to file an annual electronic notice - [e-Postcard](#).

2. Are there any exceptions to the requirement to file Form 990?

Organizations with gross receipts and assets [below certain thresholds](#) at the end of their tax years may file [Form 990-EZ](#), *Short Form Return of Organizations Exempt from Income Tax*. In addition, certain other church-affiliated organizations and governmental organizations are not required to file annual information returns. Finally, organizations whose annual gross receipts are normally less than \$25,000 are not required to file an annual return, but may be required to file an [annual electronic notice](#) - e-Postcard - beginning in 2008.

The following organizations must file another return in lieu of the Form 990:

- Private foundations ([Form 990-PF](#))
- Employee benefit trusts ([Form 5500](#))
- Black lung benefit trusts ([Form 990-BL](#))
- Religious and apostolic organizations described in Code section 501(d) ([Form 1065](#)).

3. Do individual members of a group exemption ruling have to file separate Form 990 returns?

The parent and subordinate organizations of each group exemption ruling must agree on their filing responsibilities. If the parent chooses to file a group return for some or all of its subordinate organizations, and those subordinate organizations agree to be included, then the subordinate organizations should not file their own separate returns. However, if a subordinate organization is not included in a group return, then it must file its own return unless it meets another exception to the filing requirements. See [Filing Requirements](#) for more details.

4. Are small tax-exempt organizations required to file an annual return?

Beginning in 2008, small tax-exempt organizations that normally have annual gross receipts less than \$25,000 (\$50,000 for tax years ending on or after December 31, 2010) and elect not to file Form 990 or Form 990-EZ may be required to file an annual electronic notice (e-Postcard). See [Annual Electronic Filing Requirement for Small Tax-Exempt Organizations](#) for more information.

5. If an organization otherwise qualifies to file the Form 990-EZ or to submit the Form 990-N, does it matter if it has unrelated business income and must file a Form 990-T?

No. An organization may file both Form 990-EZ and Form 990-T, or submit the Form 990-N and file Form 990-T. The filing of a Form 990-T does not release an organization from its obligation to file Form 990, 990-EZ, or 990-N, if required. Likewise, the filing of Form 990, Form 990-EZ or Form 990-N does not release an organization from its obligation to file Form 990-T, if required.

6. Where can I learn more about Form 990?

The form, schedules, instructions, and related background information are available on the IRS Web site, www.irs.gov/eo. IRS provides additional [educational resources](#) about the exempt organizations annual return, including a series of educational videos explaining how to complete the Form 990 based on a [case study](#).

Political Organizations - Annual Exempt Organization Filing Requirement

7. What is Form 990?

[Form 990](#), *Return of Organization Exempt From Income Tax*, is the annual information return for tax-exempt organizations, including political organizations.

8. What is Form 990-EZ?

[Form 990-EZ](#) is the short form of the annual information return for exempt organizations, including political organizations. A political organization required to file Form 990 that has not exceeded thresholds for total gross receipts during the year and total assets at the end of the year may file Form 990-EZ instead of the Form 990. See [Filing Phase-In](#) for more information about the thresholds.

9. Which political organizations have to file Form 990?

Tax-exempt political organizations whose annual gross receipts are \$25,000 or more must file Form 990, unless excepted. Any organization accepted from the [requirements to file a Form 8871](#) and any political organization that is a caucus or association or state or local officials are excepted from the Form 990 filing requirement. [Qualified state or local political organizations](#) are only required to file Form 990 if they have annual gross receipts of \$100,000 or more.

Note: Organizations whose gross receipts during the year and total assets at the end of the do not exceed certain thresholds may file Form 990-EZ instead of Form 990. See [Political Organizations That May File Form 990-EZ](#) for more information.

10. Does a tax-exempt political organization whose annual gross receipts are normally \$25,000 or more have to file a Form 990 for any year in which its annual gross receipts are less than \$25,000?

No. Unlike other exempt organizations, a tax-exempt political organization does not use the three-year averaging test to determine whether it meets the \$25,000 threshold. The organization should indicate the amount of its gross receipts in the header area of the return (Item G for Form 990, Item L for Form 990-EZ), because the IRS may otherwise correspond with the organization regarding the filing of Form 990. Note that the \$25,000 filing threshold is increased to \$100,000 for [qualified state or local political organizations](#). See Code section 6033(g).