

Nonprofit And Charities

Annual filing is required for nonprofits, but, what form to use?

(1) gross receipts in each tax year of not more than \$50,000.

The trustee must file Form 990-BL for a trust exempt from tax under section 501(a) and described in section 501(c)(23), unless the trust normally has:

Visit <https://www.irs.gov/forms-pubs/about-form-990-bl>

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

990BL

Form 990 PF is an annual information return that must be filed by the following:

- Except private foundations (section 6033(A), (B), and (C)).
- Taxable private foundations (section 6033(d)).
- Organizations that agree to private foundation status and whose applications for exempt status are pending on the due date for filing Form 990 PF.
- Organizations that claim private foundation status, haven't yet applied for exempt status, and whose application isn't yet uniformly under section 508(a) for retroactive recognition of exemption.
- Organizations that made an election under section 4010(c)(1)(D)(i).
- Private foundations that are making a section 507(b) termination.
- Section 4947(a)(1) nonexempt charitable trusts treated as private foundations (section 6033(d)).

Visit <https://www.irs.gov/forms-pubs/about-form-990-pf>

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

990PF

(1) gross income of \$1,000 or more from a regularly conducted unrelated trade or business

The following entities must file Form 990-E:

- Any domestic or foreign organization exempt under section 501(a), section

The type and rule above pertain on all profits including departmental reproduction profits. MUST be removed before printing. 529A, or section 529A(a). If it has gross income of \$1,000 or more from a regularly conducted unrelated trade or business (see Regulations section 1.6032-2(a)). Gross income is gross receipts minus the cost of goods sold (see Regulations section 1.643-3)

Visit <https://www.irs.gov/forms-pubs/about-form-990-e>

Form 990-E, Exempt Organization Business Income Tax Return (and proxy tax under section 6033(c))

990E

Nonprofit And Charities Annual Filing Required

REV 2022-04

www.irs.gov

Form 990, Return of Organization Exempt from Income Tax

990

Form 990 must be filed by an organization exempt from income tax under section 501(a) (including an organization that hasn't applied for recognition of exemption) if it has either:

- (1) gross receipts greater than or equal to \$200,000 or**
- (2) total assets greater than or equal to \$500,000 at the end of the tax year**

Visit <https://www.irs.gov/forms-pubs/about-form-990>

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

990EZ

If an organization has gross receipts less than \$200,000 and total assets at the end of the year less than \$500,000, it can file Form 990-EZ, instead of Form 990

- (1) gross receipts less than \$200,000 and**
- (2) total assets at the end of the year less than \$500,000**

Visit <https://www.irs.gov/forms-pubs/about-form-990-ez>

Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)

990N

Most small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less can satisfy their annual reporting requirement by electronically submitting Form 990-N if they choose not to file Form 990 or Form 990-EZ instead

(1) gross receipts in each tax year of not more than \$50,000.

Visit <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-postcard>