

The IRS Reminds Tax-Exempt Organizations of All Sizes to File the Form 990 on Time to Preserve Their Tax Exempt Status

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In a recent news release, the Internal Revenue Service reminded non-profit organizations that their tax-exempt status will automatically be revoked this year if they have not filed a Form 990-N information return or other form during the last three years. The automatic revocation provisions under the Pension Protection Act of 2006 became effective at the beginning of 2007. Organizations with annual receipts of \$25,000 or less can file an electronic notice, Form 990-N (e-Postcard). They will need only a few basic pieces of information to file. Churches are not required to file any form. As a reminder, Form 990-series returns and e-Postcards are due by the 15th day of the 5th month after an organization's tax year ends