

## IRS reminds NFPs to file Form 990

Reprinted with permission from [The Ohio Society of CPAs](#).

The IRS is reminding tax-exempt organizations to make sure they file their annual information form on time. In 2010 the tax-exempt status of any nonprofit that has not filed the required form in the last three years will be revoked.

The Pension Protection Act of 2006 requires that non-profit organizations that do not file a required information form for three consecutive years automatically lose their Federal tax-exempt status. This requirement has been in effect since the beginning of 2007.

A list of revoked organizations will be available to the public, as well as state charity and tax officials on the IRS Web site.

If an organization loses its exemption, it will have to reapply with the IRS to regain its tax-exempt status. Any income received between the revocation date and renewed exemption may be taxable.

Small non-profit 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: the organization's employer identification number, its tax year, legal name and mailing address, any other names used, an Internet address if one exists, the name and address of a principal officer and a statement confirming the organization's annual gross receipts are normally \$25,000 or less.

Tax-exempt organizations with annual receipts above \$25,000 are required to file the Form 990 or the Form 990-EZ annually. Private foundations file Form 990-PF. Churches and integrated auxiliaries of churches are not required to file Form 990-series returns or notices.

Form 990-series returns and e-Postcards, are due by the 15th day of the 5th month after an organization's tax year ends.