

# **The Forms 990: 990, 990-EZ, 990-N, 990-PF & 990-T**

*Learn what you need to know to determine which form is required to be filed based on your organization's structure and size. Discuss the differences and similarities between the forms and help understand what the requirements are for filing.*

## **Introductions**

- Pam Alexanderson, Moss Adams, Albuquerque, NM
- Juliette N. Voskanian, PwC, Philadelphia, PA

# Agenda

- Purpose of the Form 990 Series
- Form 990-N, Form 990-EZ, or Form 990?
- Form 990-N
- Form 990-EZ
- Form 990
  - Form 990-EZ vs. Form 990
- Form 990-PF
- Form 990-T
- What Form Should be Filed?
- Q&A

## Purpose of the Form 990 Series

- Primary tax compliance tool for tax-exempt organizations
  - Provides information required under IRC 6033
- Source of information for the public, media, researchers, policymakers, etc.

# Form 990-N, Form 990-EZ, or Form 990?

Form 990-N	Form 990-EZ	Form 990
Annual gross receipts less than or equal to \$50,000.  *Organizations eligible to file the Form 990-N e-Postcard <i>may</i> choose to file a Form 990 (must be completed in its entirety).	Annual gross receipts between \$50,000 and \$200,000  <b>and</b>  total assets less than \$500,000	Annual gross receipts over \$200,000  <b>or</b>  total assets greater than or equal to \$500,000

**Gross receipts** are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.

## Exceptions!

The following organizations cannot file a Form 990-N regardless of total gross receipts amount.

- Private foundations (Form 990-PF)
- Section 527 political organizations (Form 990-EZ or Form 990)
- Annual gross receipts normally greater than \$50,000 (Form 990-EZ or Form 990)
  - Average the prior 3 years gross receipts (including current filing year).
  - If organization is less than a year old, it can file a Form 990-N if it received less than \$75,000 in contributions & pledges.
- Section 509(a)(3) supporting organizations (Form 990-EZ or Form 990)
  - Except for: (1) integrated auxiliaries of churches; (2) exclusively religious activities of religious orders; and (3) organizations whose gross receipts are normally \$5,000 or less and that support a section 501(c)(3) religious organization.

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