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Federal Filing Requirements for Nonprofits

Most charitable nonprofits that are recognized by the IRS as tax-exempt have an obligation to file IRS Form 990, which is an [annual information return](#) to be filed with the IRS by the 15th day of the 5th month after the end of the organization's accounting period. (There are some [exceptions](#).) Most nonprofits are required to file [electronically](#).

We explain below the basic requirements for filing your nonprofit's annual information return with the IRS, but you can also rely on excellent information from the IRS website itself. [Here is an overview](#) of the annual filing requirements; [this IRS webpage](#) explains which form to file, with links to the various forms.

There are three versions of the IRS annual information return: Form 990, Form 990-EZ, and Form 990-N. The version of the 990 your nonprofit will use depends on the nonprofit's annual revenue and assets in its most recent fiscal year.

What form should your nonprofit use to file its annual return with the IRS?

Small nonprofits with less than \$50,000 in annual revenue may usually file the “[990-N](#),” also known as the “e-Postcard.” (Some categories of nonprofits are [not permitted](#) to file the 990-N and must use another version of the form instead.)

- [Answers](#) to questions about filing the 990-N

Nonprofits with annual revenue of less than \$200,000 and assets valued at less than \$500,000 may file the Form [990-EZ](#), or may elect to file the Form 990.

Nonprofits with annual revenue of \$500,000 or more must file the Form [990](#).

Nonprofits with revenue of any size that have [unrelated business income](#) will need to file Form [990-T](#) as part of the nonprofit’s annual return filing.

Extensions of time to file

- Need an extension? To request an automatic 6-month extension, file [Form 8868](#) by the original deadline for your nonprofit’s 990.
- The 990-N due date cannot be extended, but there is no penalty for submitting it later than 5 months and 15 days after the close of the nonprofit’s fiscal year.
- Caution: If your nonprofit fails to file its Form 990 for 3 consecutive years, its tax-exempt status will be [automatically revoked](#). (See below)

Practice Pointers:

- IRS Form 990 is a public document, available after it is filed online via [Candid](#), [ProPublica](#), or other sources. Good governance practices require the full board of directors to review the Form 990 prior to filing.
- Other [good governance practices](#) and requirements are highlighted in the Form 990 itself.
- Donors may review your nonprofit’s Form 990 before making a decision about whether to make a contribution. As you write the 990, consider whether the narrative portions of the form tell the story of your nonprofit in a compelling way. Many fundraisers view the nonprofit’s Form 990 as a marketing document.
- Many nonprofits hire tax preparers/accountants to prepare the organization’s Form 990. You may be able to find a qualified accountant through your [state association of nonprofits](#).

- If you have questions and/or need help completing Form 990, you can [contact the IRS's Tax Exempt and Government Entities Division](#).
- If a nonprofit is incorporated in a state but has never been recognized by the IRS as "tax-exempt," then it does not have an obligation to file an IRS Form 990. Note: Conversely, even if your organization does not file a 990 because it fits one of the [exceptions to mandatory annual filing with the IRS](#), it may still have to file forms annually **in the state where it is incorporated**, or where it engages in fundraising activities (see [our page on state filing requirements](#).)

Tips and Tools:

- [What to look for when reviewing the Form 990](#)
- [What NOT to file with your nonprofit's IRS Form 990](#)
- Slideshow: Overview of the [IRS Form 990](#) (IRS)

What happens if a nonprofit fails to file?

If a charitable nonprofit fails to file its Form 990 on time and fails to show reasonable cause why it is late, there can be [penalties](#). A nonprofit that fails to file for three years in a row [may owe income tax](#), and its tax-exempt status will be automatically revoked. [Learn more](#).

- The IRS [publishes a list](#) of organizations whose tax-exempt status was automatically revoked because of failure to file a required Form 990, 990-EZ, 990-PF or Form 990-N (e-Postcard) for three consecutive years.

Loss of tax-exempt status

Organizations that lose their tax-exempt status are no longer eligible to receive tax-deductible contributions and may be required to pay corporate income tax.

- [What to do if your nonprofit's status has been revoked](#) (IRS)
- [Frequently Asked Questions about the automatic revocation](#) explaining what taxes will be owed and what forms to file if your nonprofit loses its tax-exemption (IRS)

Additional Resources

- [Board members' checklist](#) for the Form 990 (BoardSource)
- This "[decoder](#)" [tool](#) can help staff and board members assess the financial health of a nonprofit. (Propel Nonprofits)
- The IRS's "[StayExempt](#)" site has videos, mini-courses, and other resources about maintaining tax-exempt status
- [Frequently Asked Questions about annual reporting requirements](#) (IRS)

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