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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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