Anything that is mailed to the IRS along with the Form 990 is considered part of the official annual report submitted by a charitable nonprofit.

The IRS Form 990 should be accompanied with only official Form 990 schedules that are referred to in the body of the Form, or those that are part of the “990 series” and required to be filed along with the Form 990, such as the Form 990-T.

The IRS has expressed its frustration with extraneous materials that nonprofits file, along with their IRS Form 990s. When this happens, it slows down the IRS processing time for annual 990s (which means that the availability of digital versions of 990s for the public is slowed down, too) and extraneous materials often raise privacy issues that can backfire for the nonprofit that submitted the materials.

When filing your nonprofit’s IRS Form 990 do not include...

Anything not requested on the Form 990, such as: program brochures, staff rosters, annual reports, or copies of web pages.

Personal identifying information
IRS Form 990s are subject to public disclosure rules, so when additional material is filed along with the Form 990, the IRS must scrupulously review everything to make sure that no personal identifying information is included, because public disclosure of that information would create a risk of identity theft, or violate confidentiality rules, not to mention anger the individual whose personal identifying information was made public.

The IRS suggests that nonprofits offering scholarships to individuals are particularly prone to filing extraneous materials that include personal identifying information, typically for scholarship recipients, such as their bank account and social security numbers.

Confidential information or publications subject to copyright protection
If your nonprofit submits materials to the IRS along with the IRS Form 990 that it considers protected, confidential information, then arguments can be made that the nonprofit has voluntarily disclosed confidential information to the public, undercutting the nonprofit’s ability to enforce confidentiality agreements or copyright protections for that same material.