

Taxpayer Tips Common Errors Made by Exempt Organizations

Tips When Filing Form 990

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Complete Schedule B (Form 990, 990-EZ, or 990-PF). All organizations must complete and attach Schedule B or certify the organization is not required to attach Schedule B by checking **Yes** in Part IV, Question 2, and Form 990.

Complete Schedule A (Form 990/990-EZ) if your organization is required to file Form 990 and is a § 501(c)(3), § 501(e), § 501(f), § 501(k) or § 501(n) organizations or a § 4947(a)(1) nonexempt charitable trust. Be sure to do the following:

- Complete all applicable parts and line items;
- Answer "Yes", "No" or "N/A" to each question;
- Make an entry on all total lines (including zero85 when appropriate);
- Enter "None" or "N/A" if an entire Part does not apply.

Complete Schedule A, Part IV-A, Support Schedule, if you checked *Yes* on Part IV, line 1.

Sign the return. An officer of the organization must sign the return. For a corporation or association, this officer may be the president, vice president, treasurer, asst. treasurer, chief accounting officer or tax officer. For a trust, the authorized trustee(s) must sign. A receiver, trustee or assignee must sign any return he or she files for a corporation or association.

Attachments. Double check your return to make sure all required pages, reconciliation sheets and schedules are attached. Include a list of subordinates if filing a group return.

Complete Form 990, Part X, Balance Sheets. All organizations must complete all lines in both columns (A) and (B), or indicate on those lines "N/A" (not applicable), or attach a schedule including the information and indicate on the applicable line that a schedule is attached.

Double-check the accuracy of your EIN, Tax Period and Group Exemption Number (GEN) (if applicable).

Make sure you indicate the correct IRC subsection for your organization, as indicated in the letter recognizing your organization's tax-exempt status.

Reminder: Protect personal information: [Do not include](#) unnecessary personal identifying information.