

Taxpayer Tips
Common Errors Made by Exempt Organizations
Tips When Filing Form 990-EZ

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Tips When Filing Form 990-EZ

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 the box in Item H, Form 990-EZ.

Complete Schedule A (Form 990) 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:

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

File Form 990 instead of Form 990-EZ if your organization's gross receipts (total of Form 990-EZ, Part I, Lines 5(b), 6(b), 7(b) and 9) during the year exceed the amounts described in Filing Phase-In. Be sure to include Schedule A, Form 990/990-EZ, if required.

Complete Part II, Balance Sheets. All organizations must complete all lines both columns (A) and (B) of Form 990-EZ Part II and may not submit a substitute balance sheet. Indicate "N/A" on lines that do not apply.

Complete Schedule A, Part IV-A, Support Schedule, if you checked a box (or should have checked a box) on line 10, 11 or 12 of Schedule A, Part IV-A, Reason for Non-Private Foundation Status.

Reminder: Protect Personal Information: Do not include unnecessary personal identifying information.

Double-check the accuracy of your EIN and Tax Period.

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.

Make sure you indicate the correct IRC subsection for your organization. All organizations, except those meeting one of the limited exceptions set out in General Instruction F, must complete both column (A) and (B) of Part II. Unless specifically accepted, an organization may not submit a substitute balance sheet.