



PIECE OF MIND

Your Checklist for Nonprofit Form 990 Filing

Use this checklist to stay organized and on track for filing your annual IRS Form 990 to protect your nonprofit's tax-exempt status and to build trust with donors, grant makers, and the public.

1. Which 990 Form to File:

- **Form 990-N / e-Postcard:** Gross receipts normally \$50,000 or less.
- **Form 990-EZ:** Smaller nonprofits above 990-N thresholds.
- **Form 990:** Larger nonprofits with higher revenue or assets.
- **Form 990-PF:** Private foundations.

2. Key Deadlines:

- Original filing deadline: May 15th for calendar year filers; **OR** the 15th day of the 5th month after the end of the nonprofit's fiscal year.
- Extension deadline (must file Form 8868 for approval): November 15th. Remember: the extension gives time to file, not time to pay any taxes due.
- Mark reminders for both dates on your calendar.

3. Gather Required Information:

- Employer Identification Number (EIN).
- Mission statement and program descriptions.
- Financial statements (income, expenses, balance sheet).
- Details on officers, directors, and key employees.
- Fundraising and grant activity records.
- Double-check for missing schedules or incorrect form types to avoid rejections or delays by the IRS.
- Follow your state's filing requirements, as many states have separate annual reports required by their attorney general or secretary of state.

4. Review Governance and Compliance:

- Confirm board member list and roles.
- Review conflict of interest and whistleblower policies.
- Ensure meeting minutes and approvals are documented.

5. File Electronically and Keep Records:

- E-file whenever possible for faster IRS acceptance and processing.
- Save a copy of the filed return and IRS acceptance notice.
- Retain records for at least 7 years.