



**Form 990**  
(Return of  
Organization Exempt  
from Income Tax),  
**Form 990-EZ**  
(Short Return of  
Organization Exempt  
from Income Tax) and  
**Form 990-PF**  
(Return of Private  
Foundation)

# Form 990

IRS e-file for  
**CHARITIES**  
and **NON-PROFITS**

## The 990 series of forms are

used by tax-exempt organizations including charities, private foundations and other tax-exempt organizations to provide information about their programs and activities to verify that they are operating in accordance with their stated tax-exempt purpose. Information on these returns is disclosable to the public as provided by law.

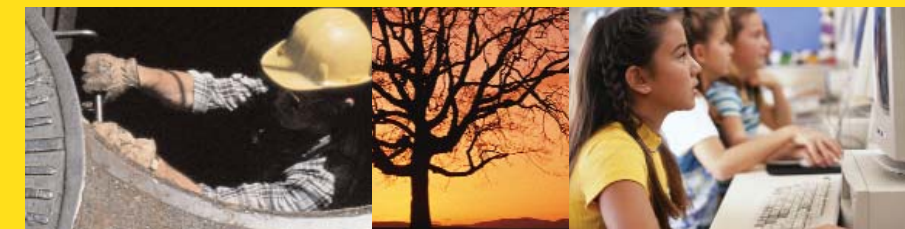
In February 2004, the IRS released new electronic forms for tax-exempt organizations in partnership with software developers, tax professionals and state charity officials. The February 2004 release of forms included Form 990, *Return of Organization Exempt from Income Tax*, Form 990-EZ, *Short Return of Organization Exempt from Income Tax*, Form 1120-POL, *U.S. Income Tax Return of Political Organizations* and Form 8868, *Application for Extension of Time To File an Exempt Organization Return*. Form 990-PF, *Return of Private Foundation* became available in January 2005.

## Who Can Participate

Any exempt organization can participate in this program by electronically filing their returns through an Approved IRS 990 e-file Provider. Go to [www.irs.gov/efile/businesses](http://www.irs.gov/efile/businesses), and click on the link to Approved IRS e-file for Business Providers. This Web page also contains links to companies who offer 990 e-file. Keep your eyes on the provider's page because it's updated as new companies are added.

## How to Participate

Tax professionals who plan to file Forms 990, 990-EZ, 990-PF or 1120-POL electronically must submit a new or revised electronic IRS e-file application. This is a one-time registration process and you must apply at least 45 days before you plan to electronically file. Log on to [www.irs.gov/efile](http://www.irs.gov/efile), and click on e-Services.



# CHARITIES and NON-PROFITS



## e-Services

### Benefits of Electronic Filing

#### IRS e-file takes the hassle out of

- preparing paper returns,
- buying stamps,
- eliminates returns being lost in the mail, and
- virtually eliminates late filing fees and penalties.

#### It's Convenient

- Fast electronic acknowledgement that Form 990 has been received for processing
- Tax preparation is automated with return preparation software that performs calculations, and highlights needed forms and schedules
- Easily understandable error messages

#### Fast

- Information is quickly available to IRS Customer Service sites
- Quick processing time

#### Accurate

- Fewer risks of transcription errors
- Higher accuracy rates

#### Safe

- Tax information is secure
- Only authorized users have access to the system

### New e-file Requirements & Coming Attractions!

#### ■ New IRS e-file Requirements for Large Tax Exempt Organizations

On January 12, 2005, the IRS released regulations that require certain tax-exempt organizations to file annual exempt organization returns electronically beginning in 2006. For tax year 2005 returns due in 2006, the regulations require organizations with total assets of \$100 million or more to file electronically.

The electronic filing requirements only apply to entities that file at least 250 returns, including income tax, excise tax, employment tax, and information returns, during a calendar year. Example: If an organization has 245 employees, it must file Form 990 or Form 990-PF electronically, because each Form W-2 and quarterly Form 941 is considered a separate return; therefore, the organization files a total of 250 returns (245 W-2's, four 941's, and one 990/990-PF).

Beginning in 2007, private foundations and charitable trusts will be required to file Form 990-PF electronically regardless of their asset size, if they file at least 250 returns.

Additional information regarding the new IRS e-file requirements including Frequently Asked Questions, can be found on [www.irs.gov/efile](http://www.irs.gov/efile), click on 'required' under e-file for Charities and Non-Profits.

- State Retrieval System available in 2006.
- Form 990-T (Exempt Organization Business Income Tax Return) available in 2007.

### What is e-Services?

e-Services is a suite of Web-based products that will allow tax professionals and financial institutions choices for conducting business with the IRS. The service is available 24 hours a day, 7 days a week from any computer with an Internet connection.

### Who can use e-Services?

e-Services is geared toward Tax Practitioners, Payers, State Tax Administrations and State Unemployment Insurance Administrations. If you are already an Electronic Return Originator (ERO), you must register for e-Services to update or revise your e-file application to use the e-Services products.

### What are the e-Services Products?

Available Products include:

- Registration
- Preparer Tax Identification Number (PTIN) Application
- Electronic IRS e-file Application
- Taxpayer Identification Number (TIN) Matching

The following premium products are available to tax practitioners who are active participants in the IRS e-file program and meet the eligibility requirements:

- Disclosure Authorization (DA)
- Electronic Account Resolution (EAR)
- Transcript Delivery System (TDS)

### How do I sign-up for e-Services?

Go to [www.irs.gov](http://www.irs.gov), IRS Keyword: e-Services, then go to the Registration Services page. Also, view the e-Services page for additional requirements.



**Electronic Federal Tax Payment System (EFTPS)**  
Pay all of your taxes electronically using EFTPS.  
EFTPS is a free payment option available to pay all Federal taxes electronically. Log on to [www.EFTPS.gov](http://www.EFTPS.gov) or call 1-800-555-4477.

### Additional Resources and Links

- [www.irs.gov](http://www.irs.gov) Click on Charities & Nonprofits
- [www.eftps.gov](http://www.eftps.gov) Electronic Federal Tax Payment System (EFTPS)
- [www.irs.gov/efile](http://www.irs.gov/efile) Go to the Tax Professionals Page and click on e-Services
- [www.aboutefile.com](http://www.aboutefile.com) Contains additional IRS e-file information
- IRS e-Help Desk 1-866-255-0654
- Need help completing Forms 990/990-EZ? Call 1-877-829-5500

