



IR-2016-76: May 16 Is Filing Deadline for Many Tax-Exempt Organizations; Do Not Include Social Security Numbers or Personal Data

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WASHINGTON — The Internal Revenue Service today reminded tax-exempt organizations that many have a filing deadline for [Form 990-series information returns](#) in mid-May.

With the May 16 filing deadline facing many tax-exempt organizations, the IRS today cautioned these groups not to include Social Security numbers (SSNs) or other unneeded personal information on their Forms 990, and consider taking advantage of the speed and convenience of electronic filing.

Form 990-series information returns and notices are due on the 15th day of the fifth month after an organization's tax year ends. Many organizations use the calendar year as their tax year, making May 15 the deadline for them to file for 2015. However, because May 15 falls on a Sunday, the deadline this year moves to Monday, May

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16.

Many Groups Risk Loss of Tax-Exempt Status

By law, organizations that fail to file annual reports for three consecutive years will see their federal tax exemptions automatically revoked as of the due date of the third required filing. The Pension Protection Act of 2006 mandates that most tax-exempt organizations file annual Form 990-series information returns or notices with the IRS. The law, which went into effect at the beginning of 2007, also imposed a new annual filing requirement for small organizations. Churches and church-related organizations are not required to file annual reports.

No Social Security Numbers on Forms 990

The IRS generally does not ask organizations for SSNs and, in the Form 990 instructions, and cautions filers not to provide them on the form. By law, both the IRS and most tax-exempt organizations are required to publicly disclose most parts of Form 990 filings, including schedules and attachments. Public release of SSNs and other personally identifiable information about donors, clients or benefactors could give rise to identity theft.

The IRS also urges tax-exempt organizations to file forms electronically in order to reduce the risk of inadvertently including SSNs or other unneeded personal information. More details can be found on IRS.gov.

Tax-exempt forms that must be made public by the IRS are clearly marked "Open to Public Inspection" in the top right corner of the first page. These include Form 990, Form 990-EZ, Form 990-PF and others.

What to File

Small tax-exempt organizations with average annual gross receipts of \$50,000 or less may file an electronic notice called a Form 990-N (e-Postcard), which asks organizations for a few basic pieces of information. Tax-exempt organizations with average annual gross receipts above \$50,000 must file a Form 990 or 990-EZ depending on their receipts and assets. Private foundations must file Form 990-PF.

Organizations that need additional time to file a Form 990, 990-EZ or 990-PF may obtain an automatic three-month extension. An organization may also request an additional three-month extension; however, the

organization must show reasonable cause for the additional time requested. Use [Form 8868](#), Application for Extension of Time to File an Exempt Organization Return, to request extensions. The request for extension must be filed by the due date of the return. Note that no extension is available for filing the Form 990-N (e-Postcard).

Check Tax-Exempt Status Online

The IRS publishes the names of organizations identified as having automatically lost their tax-exempt status for failing to file annual reports for three consecutive years. Organizations that have had their exemptions automatically revoked and wish to have that status reinstated must file an application for exemption and pay the appropriate user fee.

The IRS offers an online search tool, [Exempt Organizations Select Check](#), to help users more easily find key information about the federal tax status and filings of certain tax-exempt organizations, including whether organizations have had their federal tax exemptions automatically revoked.

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