



IRS Form 990 “Phase-In” Filing Period
<http://www.irs.gov/charities/article/0,,id=184445,00.html>

The new IRS Form 990 became effective for 2008 tax years (returns filed starting in 2009). To allow organizations time to adjust to the new forms, the IRS has phased in the new returns over a three-year transition period. An organization’s annual filing requirement depends on its financial activity. The charts below indicate the general exempt organization filing requirements during the transition period.

<i>2007 Tax Year – filed in 2008 or 2009</i>	<i>Form to File</i>
For gross receipts normally less than or equal to \$25,000: (For specifics, visit http://www.irs.gov/charities/article/0,,id=169250,00.html)	990-N
For gross receipts greater than \$25,000 and less than \$100,000; and total assets less than \$250,000:	990-EZ or 990
For gross receipts greater than or equal to \$100,000, or; Total assets are greater than or equal to \$250,000:	990
<i>2008 Tax Year – filed in 2009 or 2010</i>	<i>Form to File</i>
Gross receipts normally less than or equal to \$25,000:	990-N
Gross receipts greater than \$25,000 and less than \$ 1 million; Total assets less than \$2.5 million:	990-EZ or 990
Gross receipts greater than or equal to \$1 million, or Total assets greater than or equal to \$2.5 million:	990
<i>2009 Tax Year – filed in 2010 or 2011</i>	<i>Form to File</i>
Gross receipts normally less than or equal to \$25,000:	990-N
Gross receipts greater than \$25,000 and less than \$500,000; Total assets less than \$1.25 million:	990-EZ or 990
Gross receipts greater than or equal to \$500,000; Total assets greater than or equal to \$1.25 million:	990
<i>2010 Tax Year and later - filed in 2011 and later</i>	<i>Form to File</i>
Gross receipts normally less than or equal to \$50,000:	990-N
Gross receipts greater than \$50,000 and less than \$200,000; Total assets less than \$500,000:	990-EZ or 990
Gross receipts greater than or equal to \$200,000; Total assets greater than or equal to \$500,000:	990