

# Instructions for Form 990Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1)  
of the Internal Revenue Code(except  
private foundations)**

2024

Volume 1 of 9



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**Internal Revenue Service**

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Section references are to the Internal Revenue Code unless otherwise noted.

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## **Future Developments**

For the latest information about developments related to Form 990 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form990](https://www.irs.gov/Form990).

## **Reminders**

### **Ann. 2021-18 revoked Ann. 2001-33.**

Ann. 2001-33, 2001-17 I.R.B. 1137, provided tax-exempt organizations with reasonable cause for purposes of relief from the penalty imposed under section 6652(c)(1)(A)(ii) if they reported compensation on their annual information returns in the manner described in Ann. 2001-33 instead of in accordance with certain form instructions. Ann. 2021-18, 2021-52 I.R.B. 910, revoked Ann. 2001-33 and instructs affected tax-exempt organizations to follow the specific instructions for Form 990, Form 990-EZ, and Form 990-PF, effective for annual information returns required for tax years beginning on or after January 1, 2022.

**Section 501(c)(21) trusts.** Form 990-BL, Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons, has been a historical form since tax year 2021. Section 501(c)(21) trusts can no longer file Form 990-BL and will file Form 990 (or submit Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required To File Form 990 or 990-EZ, if eligible) to meet their annual filing obligations under section 6033. Some section 501(c)(21) trusts may also be required to file Form 6069, Return of Certain Excise Taxes on Mine Operators, Black Lung Trusts, and Other Persons Under Sections 4951, 4952, and 4953.

## **Purpose of Form**

Forms 990 and 990-EZ are used by tax-exempt organizations, nonexempt charitable trusts, and section 527 political organizations to provide the IRS with the information required by section 6033.

An organization's completed Form 990 or 990-EZ, and a section 501(c)(3) organization's Form 990-T, Exempt Organization Business Income Tax Return, are generally available for public inspection as required by section 6104. Schedule B (Form 990), Schedule of Contributors, is available for public inspection for section 527 organizations filing Form 990 or 990-EZ. For other organizations that file Form 990 or 990-EZ, parts of Schedule B (Form 990) can be open to public inspection. See *Appendix D. Public Inspection of Returns*, and the Instructions for Schedule B (Form 990) for more details.

Some members of the public rely on Form 990 or 990-EZ as their primary or sole source of information about a particular organization. How the public perceives an organization in such cases can be determined by information presented on its return.

# Photographs of Missing Children

The Internal Revenue Service is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](#). Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

## Phone Help

If you have questions and/or need help completing Form 990, call 877-829-5500. This toll-free telephone service is available Monday through Friday.

## **Email Subscription**

The IRS has established a subscription-based email service for tax professionals and representatives of tax-exempt organizations. Subscribers will receive periodic updates from the IRS regarding exempt organization tax law and regulations, available services, and other information. To subscribe, go to [IRS.gov/Charities-&-Non-Profits/Subscribe-to-Exempt-Organization-Update](https://www.irs.gov/Charities-&-Non-Profits/Subscribe-to-Exempt-Organization-Update).

# General Instructions

## Overview of Form 990

**Note.** Terms in **bold** are defined in the *Glossary* of the Instructions for Form 990. Form 990 is an annual information return required to be filed with the IRS by most organizations exempt from income tax under section 501(a), and certain political organizations and **nonexempt charitable trusts**. Parts I through XII of the form must be completed by all filing organizations and require reporting on the organization's exempt and other activities, finances, governance, compliance with certain federal tax filings and requirements, and **compensation** paid to certain persons. Additional schedules are required to be completed depending upon the activities and type of the organization. By completing Part IV, the organization determines which schedules are required. The entire completed

Form 990 filed with the IRS, except for certain contributor information on Schedule B (Form 990), is required to be made available to the public by the IRS and the filing organization (see *Appendix D*), and can be required to be filed with state governments to satisfy state reporting requirements. See *Appendix I. Use of Form 990 or 990-EZ To Satisfy State Reporting Requirements*.



***Reminder: Don't include social security numbers (SSNs) on publicly disclosed forms.*** Because the filing organization and the IRS are required to publicly disclose the organization's annual information returns, SSNs shouldn't be included on this form. By law, with limited exceptions, neither the organization nor the IRS may remove that information before making the form publicly available. Documents subject to disclosure include statements and attachments filed with the form. For more information, see *Appendix D*.

**Helpful hints.** The following hints can help you more efficiently review these instructions and complete the form.

- See *General Instructions, Section C*, later, which provides guidance on the recommended order for completing the form and applicable statements.
- Throughout these instructions, “the organization” and the “filing organization” both refer to the organization filing Form 990.
- Unless otherwise specified, information should be provided for the organization's tax year. For instance, an organization should answer “Yes” to a question asking whether it conducted a certain type of activity only if it conducted that activity during the tax year.
- The examples appearing throughout the Instructions for Form 990 are

illustrative only. They are for the purpose of completing this form and aren't all-inclusive.

- Instructions for the Form 990 schedules are published separately from these instructions.



*Organizations that have \$1,000 or more for the tax year of total gross income from all **unrelated trades or businesses** must file Form 990-T to report and pay tax on the resulting unrelated business taxable income (UBTI), in addition to any required Form 990, 990-EZ, or 990-N.*

## **A. Who Must File**

Most organizations exempt from income tax under section

501(a) must file an annual information return (Form 990 or 990-EZ) or submit an annual electronic notice (Form 990-N), depending

upon the organization's **gross receipts** and **total assets**.



*An organization may not file a "consolidated" Form 990 to aggregate information from another organization that has a different **employer identification number (EIN)**, unless it is filing a **group return** and reporting information from a **subordinate organization** or organizations, reporting information from a **joint venture** or **disregarded entity** (see Appendix E. Group Returns—Reporting Information on Behalf of the Group, and Appendix F. Disregarded Entities and Joint Ventures—Inclusion of Activities and Items, *later*), or as otherwise provided for in the Code, regulations, or official IRS guidance. A parent-exempt organization of a section 501(c)(2) title-holding company may file a consolidated Form 990-T with the section*

*501(c)(2) organization, but not a consolidated Form 990.*

Form 990 must be filed by an organization exempt from income tax under section 501(a) (including an organization that hasn't applied for recognition of exemption) if it has either (1) gross receipts greater than or equal to \$200,000, or (2) total assets greater than or equal to \$500,000 at the end of the tax year (with exceptions described below for organizations eligible to submit Form 990-N and for certain organizations described in *Section B. Organizations Not Required To File Form 990 or 990-EZ*, later). This includes:

- Organizations described in section 501(c)(3) (other than **private foundations**), and
- Organizations described in other 501(c) subsections.

Gross receipts are the total amounts the organization received from all sources during

its tax year, without subtracting any costs or expenses. See *Appendix B. How To Determine Whether an Organization's Gross Receipts Are Normally \$50,000 (or \$5,000) or Less*, later, for a discussion of gross receipts.

For purposes of Form 990 reporting, the term “section 501(c)(3)” includes organizations exempt under sections 501(e) and (f) (cooperative service organizations), 501(j) (amateur sports organizations), 501(k) (childcare organizations), and 501(n) (charitable risk pools). In addition, any organization described in one of these sections is also subject to section 4958 if it obtains a determination letter from the IRS stating that it is described in section 501(c)(3).

**Form 990-N.** If an organization normally has gross receipts of \$50,000 or less, it must submit Form 990-N, if it chooses not to file Form 990 or 990-EZ (with exceptions described below for certain section 509(a)(3)

**supporting organizations** and for certain organizations described in *Section B*, later). See *Appendix B* for a discussion of gross receipts.

**Form 990-EZ.** If an organization has **gross receipts** less than \$200,000 and **total assets** at the end of the tax year less than \$500,000, it can choose to file Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, instead of Form 990. See the Instructions for Form 990-EZ for more information. See the special rules below regarding **section 501(c)(21) black lung trusts, controlling organizations** under section 512(b) (13), and **sponsoring organizations of donor advised funds.**

If an organization eligible to submit the Form 990-N or file the Form 990-EZ chooses to file the Form 990, it must file a complete return.

**Foreign and U.S. territory organizations.** **Foreign organizations** and **U.S. territory organizations** as well as **domestic**

**organizations** must file Form 990 or 990-EZ unless specifically excepted under *General Instructions, Section B*, later. Report amounts in U.S. dollars and state what conversion rate the organization uses. Combine amounts from inside and outside the United States and report the total for each item. All information must be written in English.

**Section 501(c)(21) black lung trusts.** The trustee of a trust exempt from tax under section 501(a) and described in section 501(c)(21) must file Form 990 and not Form 990-EZ, unless the trust normally has gross receipts in each tax year of not more than \$50,000 and can file Form 990-N.

**Sponsoring organizations of donor advised funds.** If required to file an annual information return for the year, **sponsoring organizations of donor advised funds** must file Form 990 and not Form 990-EZ.

**Controlling organizations described in section 512(b)(13).** A **controlling**

**organization** of one or more **controlled entities**, as described in section 512(b)(13), must file Form 990 and not Form 990-EZ if it is required to file an annual information return for the year and if there was any transfer of funds between the controlling organization and any controlled entity during the year.

**Section 509(a)(3) supporting organizations.** A section 509(a)(3) **supporting organization** must file Form 990 or 990-EZ, even if its gross receipts are normally \$50,000 or less, and even if it is described in Rev. Proc. 96-10, 1996-1 C.B. 577, or is an affiliate of a governmental unit described in Rev. Proc. 95-48, 1995-2 C.B. 418, unless it qualifies as:

1. An integrated auxiliary of a **church** described in Regulations section 1.6033-2(h);
2. The exclusively religious activities of a **religious order**; or

3. An organization, the gross receipts of which are normally not more than \$5,000, that supports a section 501(c)(3) religious organization.

If the organization is described in (3) but not in (1) or (2), then it must submit Form 990-N unless it voluntarily files Form 990 or 990-EZ.

**Section 501(c)(7) and 501(c)(15) organizations.** Section 501(c)(7) and 501(c)(15) organizations apply the same **gross receipts** test as other organizations to determine whether they must file Form 990, but use a different definition of gross receipts to determine whether they qualify as tax exempt for the tax year.

*See Appendix C. Special Gross Receipts Tests for Determining Exempt Status of Section 501(c)(7) and 501(c)(15) Organizations for more information.*

**Section 527 political organizations.** A tax-exempt political organization must file Form

990 or 990-EZ if it had \$25,000 or more in gross receipts during its tax year, even if its gross receipts are normally \$50,000 or less, unless it meets one of the exceptions for *certain political organizations* under *General Instructions, Section B*, later. A qualified state or local political organization must file Form 990 or 990-EZ only if it has gross receipts of \$100,000 or more. Political organizations aren't required to submit Form 990-N.

**Section 4947(a)(1) nonexempt charitable trusts.** A **nonexempt charitable trust** described under section 4947(a)(1) (if it isn't treated as a private foundation) is required to file Form 990 or 990-EZ, unless excepted under *General Instructions, Section B*, later. Such a trust is treated like an exempt section 501(c)(3) organization for purposes of completing the form. Section 4947(a)(1) trusts must complete all sections of the Form 990 and schedules that section 501(c)(3) organizations must complete. All

references to a section 501(c) (3) organization in the Form 990, schedules, and instructions include a section 4947(a)(1) trust (for instance, such a trust must complete Schedule A (Form 990), Public Charity Status and Public Support, unless otherwise specified). If such a trust doesn't have any taxable income under subtitle A of the Code, it can file Form 990 or 990-EZ to meet its section 6012 filing requirement and doesn't have to file Form 1041, U.S. Income Tax Return for Estates and Trusts.

**Returns when exempt status not yet established.** An organization is required to file Form 990 under these instructions if the organization claims exempt status under section 501(a) but hasn't established such exempt status by filing Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code; Form 1023-EZ, Streamlined

Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code; Form 1024, Application for Recognition of Exemption Under Section 501(a); or Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code, and receiving an IRS determination letter recognizing tax-exempt status. In such a case, the organization must check the "Application pending" checkbox on Form 990, item B, page 1 (whether or not a Form 1023, 1023-EZ, 1024, or 1024-A has been filed) to indicate that Form 990 is being filed in the belief that the organization is exempt under section 501(a), but that the IRS hasn't yet recognized such exemption.

To be recognized as exempt retroactive to the date of its organization or formation, an organization claiming tax-exempt status under section 501(c) (other than 501(c)(29)) must generally file an application for

recognition of exemption (Form 1023, 1023-EZ, 1024, or 1024-A) within 27 months of the end of the month in which it was legally organized or formed.



*An organization that has filed a letter application for recognition of exemption as a qualified nonprofit health insurance issuer under section 501(c)(29), or plans to do so, but hasn't yet received an IRS determination letter recognizing exempt status, must check the "Application pending" checkbox on the Form 990, item B, page 1 .*

## **B. Organizations Not Required To File Form 990 or 990-EZ**

An organization doesn't have to file Form 990 or 990-EZ even if it has at least \$200,000 of **gross receipts** for the tax year or \$500,000 of **total assets** at the end of the tax year if it is described below (except for section 509(a)(3) supporting organizations, which are

described earlier). See *General Instructions, Section A. Who Must File*, earlier, to determine if the organization can file Form 990-EZ instead of Form 990. An organization described in paragraph 10, 11, or 13 of this *Section B* is required to submit Form 990-N unless it voluntarily files Form 990 or 990-EZ, as applicable.

### **Certain religious organizations.**

1. A **church**, an interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church as described in Regulations section 1.6033-2(h) (such as a men's or women's organization, religious school, mission society, or youth group).
2. A church-affiliated organization that is exclusively engaged in managing funds or maintaining retirement programs and is described in Rev. Proc. 96-10. But see the filing requirements for

section 509(a)(3) supporting organizations under *General Instructions, Section A*, earlier.

3. A school below college level affiliated with a church or operated by a **religious order** described in Regulations section 1.6033-2(g)(1)(vii).
4. A mission society sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries.
5. An exclusively religious activity of any **religious order** described in Rev. Proc. 91-20, 1991-1 C.B. 524.

**Certain governmental organizations.**

6. A state institution whose income is excluded from gross income under section 115.
7. A **governmental unit** or affiliate of a governmental unit described in Rev. Proc. 95-48. But see the filing requirements for section 509(a)(3) supporting organizations under *General Instructions, Section A*, earlier.
8. An organization described in section 501(c)(1). A section 501(c)(1) organization is a corporation organized under an Act of Congress that is an instrumentality of the United States, and exempt from federal income taxes.

### **Certain political organizations.**

9. A political organization that is:
  - A state or local committee of a political party,

- A political committee of a state or local candidate,
- A caucus or association of state or local officials, or
- Required to report under the Federal Election Campaign Act of 1971 as a political committee (as defined in section 301(4) of such Act).

**Certain organizations with limited gross receipts.**

10. An organization whose **gross receipts** are normally \$50,000 or less. Such organizations are generally required to submit Form 990-N if they choose not to file Form 990 or 990-EZ. To determine what an organization's gross receipts “normally” are, see *Appendix B*.
11. **Foreign organizations** and organizations located in **U.S. territories**, whose **gross receipts**

from sources within the United States are normally \$50,000 or less and which didn't engage in significant activity in the United States (other than investment activity). Such organizations, if they claim U.S. tax exemption or are recognized by the IRS as tax exempt, are generally required to submit Form 990-N if they choose not to file Form 990 or 990-EZ.

If a foreign organization or U.S. territory organization is required to file Form 990 or 990-EZ, then its worldwide gross receipts, as well as assets, are taken into account in determining whether it qualifies to file Form 990-EZ.

**Certain organizations that file different kinds of annual information returns.**

12. A private foundation (including a private operating foundation) exempt

under section 501(c)(3) and described in section 509(a). Use Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation. Also use Form 990-PF for a taxable private foundation, a section 4947(a)(1) **nonexempt charitable trust** treated as a private foundation, and a private foundation terminating its status by becoming a **public charity** under section 507(b)(1)(B) (for tax years within its 60-month termination period). If the organization successfully terminates, then it files Form 990 or 990-EZ in its final year of termination.

13. A religious or apostolic organization described in section 501(d). Use Form 1065, U.S. Return of Partnership Income.

14. A stock bonus, pension, or profit-sharing trust that qualifies under section 401. Use Form 5500, Annual Return/ Report of Employee Benefit Plan.



***Subordinate organizations in a group exemption*** which are included in a ***group return*** filed by the ***central organization*** for the ***tax year*** shouldn't file a separate Form 990, 990-EZ, or 990-N for the tax year.

## **C. Sequencing List To Complete the Form and Schedules**

You may find the following list helpful. It limits jumping from one part of the form to another to make a calculation or determination needed to complete an earlier part. Certain later parts of the form must first be completed in order to complete earlier parts. In general, first complete the **core form**, and then complete alphabetically

Schedules A–N and Schedule R, except as provided below. Schedule O (Form 990), Supplemental Information to Form 990 or 990-EZ, should be completed as the core form and schedules are completed. Note that all organizations filing Form 990 must file Schedule O.



*A **public charity** described in section 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), or 509(a)(2) that isn't within its initial 5 years of existence should first complete Part II or III of Schedule A (Form 990) to ensure that it continues to qualify as a public charity for the tax year. If it fails to qualify as a public charity, then it must file Form 990-PF rather than Form 990 or 990-EZ, and check the box for "Initial return of a former public charity" on page 1 of Form 990-PF.*

1. Complete items A through F and H(a) through M in the heading of Form 990, on page 1.

2. See the instructions for definitions of **related organization** and **control** and determine the organization's related organizations required to be listed on Schedule R (Form 990), Related Organizations and Unrelated Partnerships.
3. Determine the organization's officers, directors, trustees, key employees, and five highest compensated employees required to be listed on Form 990, Part VII, Section A.
4. Complete Parts VIII, IX, and X of Form 990.
5. Complete item G in the heading section of Form 990, on page 1.
6. Complete Parts III, V, VII, XI, and XII of Form 990.
7. See the Instructions for Schedule L (Form 990), Transactions With

Interested Persons, and complete Schedule L (Form 990) (if required).

8. Complete Part VI of Form 990. Transactions reported on Schedule L (Form 990) are relevant to determining independence of **members of the governing body** under Form 990, Part VI, line 1b.
9. Complete Part I of Form 990 based on information derived from other parts of the form.
10. Complete Part IV of Form 990 to determine which schedules must be completed by the organization.
11. Complete Schedule O (Form 990) and any other applicable schedules (for “Yes” boxes that were checked in Part IV). Use Schedule O (Form 990) to provide required supplemental information and other narrative explanations for questions on the core

Form 990. For questions on Form 990 schedules, use the narrative part of each schedule to provide supplemental narrative.

12. Complete Part II, *Signature Block*, of Form 990.

## **D. Accounting Periods and Methods**

These are the accounting periods covered under the law.

### **Accounting Periods**

**Calendar year.** Use the 2024 Form 990 to report on the 2024 calendar year accounting period. A calendar year accounting period begins on January 1 and ends on December 31.

**Fiscal year.** If the organization has established a fiscal year accounting period, use the 2024 Form 990 to report on the organization's fiscal year that began in 2024

and ended 12 months later. A fiscal year accounting period should normally coincide with the natural operating cycle of the organization. Be certain to indicate in item A of Form 990, page 1, the date the organization's fiscal year began in 2024 and the date the fiscal year ended in 2025.

**Short period.** A short accounting period is a period of less than 12 months, which exists when an organization first commences operations, changes its accounting period, or terminates. If the organization's short year began in 2024, and ended before December 31, 2024 (not on or after December 31, 2024), it may use either 2023 Form 990 or 2024 Form 990 to file for the short year. If using the 2023 return, provide the information for designated years listed on the return, other than the tax year being reported, as if the years shown in the form text and headings were updated. For example, if filing for a short period beginning

in 2024 on the 2023 Form 990, provide the information on Schedule A, Part II, for the tax years 2020–2024, rather than for tax years 2019–2023. Check the “Initial return” box or the “Final return/terminated” box in item B of the heading if either of those situations applies.

**Accounting period change.** If the organization changes its accounting period, it must file a Form 990 for the short period resulting from the change. If you are filing a short period return because you changed your accounting period, use the change of accounting period field provided by the software provider to file. Also, include the reason for the change, either “Form 1128 was approved” or “Revenue Procedure 85-58 rules apply.”

If the organization has previously changed its annual accounting period at any time within the 10-calendar-year period that includes the beginning of the **short period** resulting from

the current change in accounting period, and it had a Form 990-series filing requirement or income tax return filing requirement at any time during that 10-year period, it must also file a Form 1128, Application To Adopt, Change, or Retain a Tax Year, with the short-period return. See Rev. Proc. 85-58, 1985-2 C.B. 740.

If an organization that submits Form 990-N changes its accounting period, it must report this change on Form 990, Form 990-EZ, or Form 1128, or by sending a letter to Internal Revenue Service, 1973 Rulon White Blvd., Ogden, UT 84201.

## **Accounting Methods**

An “accounting method,” for federal income tax purposes, is a practice a taxpayer follows to determine the tax year in which to report revenue and expenses for federal income tax purposes. An accounting method includes not only the overall plan of accounting for gross income or deductions (for example, an

accrual method or the cash receipts and disbursement method), but also the treatment of any item that involves the proper time for the inclusion of an item in income or the taking of an item as a deduction, or both. However, a practice that does not affect the timing for reporting an item of income or deduction for purposes of determining taxable income is not an accounting method. A taxpayer, including a tax-exempt entity, generally adopts any permissible accounting method in the first year in which it uses the method in determining its taxable income. See Rev. Proc. 2015-13, 2015-5 I.R.B. 419, as modified by Rev. Proc. 2021-34 and any successor, for general procedures for obtaining consent to change an accounting method.



*An exempt organization may adopt an accounting method not only for purposes of calculating taxable*

*income, but also for purposes of determining whether taxable income will be subject to federal income tax. For example, a tax-exempt entity may adopt an accounting method for an item of income from an unrelated trade or business activity even if the gross income from such activity is less than \$1,000 and is therefore not taxed for federal income tax purposes pursuant to Regulations section 1.6012-2(e).*

An accounting method for an item of income or deduction may generally be adopted separately for each of the taxpayer's trades or businesses. However, in order to be permissible, an accounting method must clearly reflect the taxpayer's income. Unless instructed otherwise, the organization should generally use the same accounting method on the return (including the Form 990 and all schedules) to report revenue and expenses that it regularly uses to keep its books and records.

**Accounting method change.** Once a taxpayer, including a tax-exempt entity, adopts an accounting method for federal income tax purposes, the taxpayer must generally request the IRS's consent before it can change its accounting method (even if the year in which the taxpayer seeks to make the change is a year in which it generates only tax-exempt income or is otherwise not taxed on its taxable income). In most cases, a taxpayer requests consent to change an accounting method by filing a Form 3115, Application for Change in Accounting Method. See Rev. Proc. 2015-13, as modified by Rev. Proc. 2021-34 and any successor, for general procedures for obtaining consent to change an accounting method.



*Depending on the specific accounting method change being requested, the taxpayer may be able to request "automatic" consent. This means that as long as the taxpayer follows the applicable*

*procedures, the taxpayer does not have to wait for formal approval by the IRS before applying the new accounting method. See Rev. Proc. 2024-23, 2024-23 I.R.B. 1334, as modified by Rev. Proc. 2024-30, or its successor, for a list of accounting method changes that generally qualify for automatic consent.*

For example, a tax-exempt entity that has adopted an accounting method for an item of income from an unrelated trade or business must generally request consent before it can change its method of accounting for that item in any subsequent year. This is true regardless of whether gross income from the unrelated trade or business is greater than or equal to \$1,000 in such subsequent year.

Alternatively, if a taxpayer, including a tax-exempt entity, has not yet adopted an accounting method for an item of income or deduction, a change in how the entity reports the item is not a change in accounting

method. In this case, the procedures applicable to requests for accounting method changes (for example, the requirement to file a Form 3115) are not applicable.

Thus, a tax-exempt entity that has never taken into account an item of income or deduction in determining taxable income does not have to request consent to change its method of reporting that item on Form 990. Additionally, a tax-exempt entity that has never been subject to federal income tax on an item of income or deduction but that is required to file a Form 990-T solely due to owing a section 6033(e)(2) proxy tax does not have to request consent to change its method for reporting the item.

**Adjustments required when changing an accounting method.** A taxpayer, including a tax-exempt entity, that changes its accounting method must generally calculate and report an adjustment to ensure that no portion of the item being changed is

permanently omitted or duplicated (see section 481(a)). However, depending on the specific method change, the IRS may provide that an adjustment is not required or permitted. An organization must report any adjustment required by section 481(a) in Parts VIII through XI and on Schedule D (Form 990), Parts XI and XII, as applicable, and provide an explanation for the change on Schedule O (Form 990).



*Generally, a taxpayer, including a tax-exempt entity, will recognize a positive section 481(a) adjustment (such as an increase to income) ratably over 4 tax years and will recognize a negative section 481(a) adjustment in full in the year of change. See Rev. Proc. 2015-13, as modified by Rev. Proc. 2021-34 and any successor, for general procedures for obtaining consent to change an accounting method.*

However, as discussed above, if a tax-exempt entity has not yet adopted an accounting

method for an item, a change in how the entity reports the item for purposes of the Form 990 is not a change in accounting method. In this case, an adjustment under section 481(a) is not required or permitted.

**State reporting.** Many states that accept Form 990 in place of their own forms require that all amounts be reported based on the accrual method of accounting. If the organization prepares Form 990 for state reporting purposes, it can file an identical return with the IRS even though the return doesn't agree with the books of account, unless the way one or more items are reported on the state return conflicts with the instructions for preparing Form 990 for filing with the IRS.

***Example 1.*** The organization maintains its books on the cash receipts and disbursements method of accounting but prepares a Form 990 return for the state based on the accrual

method. It could use that return for reporting to the IRS.

**Example 2.** A state reporting requirement requires the organization to report certain revenue, expense, or balance sheet items differently from the way it normally accounts for them on its books. A Form 990 prepared for that state is acceptable for IRS reporting purposes if the state reporting requirement doesn't conflict with the Instructions for Form 990.

An organization should keep a reconciliation of any differences between its books of account and the Form 990 that is filed. Organizations with audited financial statements are required to provide such reconciliations on Schedule D (Form 990), Parts XI through XII.



*See Pub. 538, Accounting Periods and Methods, and the instructions for Forms 1128 and 3115, about reporting changes to accounting periods and methods.*

## **E. When, Where, and How To File**

File Form 990 by the 15th day of the 5th month after the organization's accounting period ends (May 15th for a calendar-year filer). If the due date falls on a Saturday, Sunday, or legal holiday, file on the next business day. A business day is any day that isn't a Saturday, Sunday, or legal holiday.

If the organization is liquidated, dissolved, or terminated, file the return by the 15th day of the 5th month after liquidation, dissolution, or termination.

If the return isn't filed by the due date (including any extension granted), provide a reasonable-cause explanation giving the reasons for not filing on time.

**Required electronic filing.** If you are filing a 2024 Form 990, you are required to file electronically.

For additional information on the electronic filing requirement, including information about when electronic filing ceases to be available for a given tax year, go to [IRS.gov/EOefile](https://www.irs.gov/EOefile).

## **F. Extension of Time To File**

Use Form 8868, Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans, to request an automatic extension of time to file.

## **G. Amended Return/Final Return**

To amend the organization's return for any year, file a new return including any required schedules. Use the version of Form 990 applicable to the year being amended. The amended return must provide all the information called for by the form and instructions, not just the new or corrected information. Check the "Amended return" box in item B in the heading area of the form.

Also, enter on Schedule O (Form 990) which parts and schedules of the Form 990 were amended and describe the amendments.

The organization can file an amended return at any time to change or add to the information reported on a previously filed return for the same period. It must make the amended return available for inspection for 3 years from the date of filing or 3 years from the date the original return was due, whichever is later.

If the organization needs a complete copy of its previously filed return, it can file Form 4506-A, Request for a Copy of Exempt or Political Organization IRS Form.

If the return is a final return, the organization must check the “Final return/terminated” box in item B in the heading area of the form, and complete Schedule N (Form 990), Liquidation, Termination, Dissolution, or Significant Disposition of Assets.

**Amended returns and state filing considerations.** State law may require that the organization send a copy of an amended Form 990 return (or information provided to the IRS supplementing the return) to the state with which it filed a copy of Form 990 to meet that state's reporting requirement. A state may require an organization to file an amended Form 990 to satisfy state reporting requirements, even if the original return was accepted by the IRS.

## **H. Failure-To-File Penalties**

**Against the organization.** Under section 6652(c)(1)(A), a penalty of \$25 a day, not to exceed the lesser of \$12,500 or 5% of the **gross receipts** of the organization for the year, can be charged when a return is filed late, unless the organization shows that the late filing was due to reasonable cause. Organizations with annual **gross receipts** exceeding \$1,274,000 are subject to a penalty of \$125 for each day failure continues

(with a maximum penalty for any one return of \$63,500). The penalty applies on each day after the due date that the return isn't filed.

Tax-exempt organizations that are required to file electronically but don't are deemed to have failed to file the return. This is true even if a paper return is submitted.

The penalty can also be charged if the organization files an incomplete return, such as by failing to complete a required line item or a required part of a schedule. To avoid penalties and having to supply missing information later:

- Complete all applicable line items;
- Unless instructed to skip a line, answer each question on the return;
- Make an entry (including a zero when appropriate) on all lines requiring an amount or other information to be reported; and

- Provide required explanations as instructed.

Also, this penalty can be imposed if the organization's return contains incorrect information. For example, an organization that reports contributions net of related fundraising expenses can be subject to this penalty.

Use of a paid preparer doesn't relieve the organization of its responsibility to file a complete and accurate return.

**Against responsible person(s).** If the organization doesn't file a complete return or doesn't furnish correct information, the IRS will send the organization a letter that includes a fixed time to fulfill these requirements. After that period expires, the person failing to comply will be charged a penalty of \$10 a day. The maximum penalty on all persons for failures for any one return shall not exceed \$6,000.

There are also penalties (fines and imprisonment) for willfully not filing returns and for filing fraudulent returns and statements with the IRS (see sections 7203, 7206, and 7207). States can impose additional penalties for failure to meet their separate filing requirements.

**Automatic revocation for nonfiling for 3 consecutive years.** The law requires most tax-exempt organizations to file an annual Form 990, 990-EZ, or 990-PF with the IRS, or to submit a Form 990-N e-Postcard to the IRS. For information on exceptions to this requirement, go to [Annual Exempt Organization Return: Who Must File](#). If an organization fails to file an annual return or submit a notice as required for 3 consecutive years, its tax-exempt status is automatically revoked on and after the due date for filing its third annual return or notice. Organizations that lose their tax-exempt status may need to file income tax returns and pay income tax,

but may apply for reinstatement of exemption. For details, go to [IRS.gov/EO](https://www.irs.gov/EO).

## **I. Group Return**

A central, parent, or similar organization can file a **group return** on Form 990 for two or more subordinate or local organizations that are:

- Affiliated with the central organization at the time its tax year ends,
- Subject to the central organization's general supervision or control,
- Exempt from tax under a **group exemption** letter that is still in effect, and
- Using the same tax year as the central organization.

The central organization can't use a Form 990-EZ for the group return.

A **subordinate organization** may choose to file a separate annual information return instead of being included in the group return.

If the **central organization** is required to file a return for itself, it must file a separate return and can't be included in the group return. See Regulations section 1.6033-2(d)(1). See *General Instructions, Section B*, earlier, for a list of organizations not required to file.

Every year, each subordinate organization must authorize the central organization in writing to include it in the group return and must declare, under penalties of perjury, that the authorization and the information it submits to be included in the group return are true and complete.

The central organization should send the annual information update required to maintain a group exemption ruling (a separate requirement from the annual return) to:

Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0027

For special instructions regarding answering certain Form 990 questions about parts or schedules in the context of a group return, see *Appendix E*.

## **J. Requirements for a Properly Completed Form 990**

All organizations filing Form 990 must complete Parts I through XII, Schedule O (Form 990), and any schedules for which a “Yes” response is indicated in Part IV. If an organization isn't required to file Form 990 but chooses to do so, it must file a complete return and provide all of the information requested, including the required schedules.

**Public inspection.** In general, all information the organization reports on or with its Form 990, including schedules and attachments, will be available for public

inspection. Note, however, the special rules for Schedule B (Form 990), a required schedule for certain organizations that file Form 990. Make sure PDF attachments (if any) are clear and legible. For more information on public inspection requirements, see *Appendix D*, and Pub. 557, *Tax-Exempt Status for Your Organization*.

**Signature.** A Form 990 isn't complete without a proper signature. For details, see the instructions under *Part II, Signature Block*, later.

**Recordkeeping.** The organization's records should be kept for as long as they may be needed for the administration of any provision of the Internal Revenue Code. Usually, records that support an item of income, deduction, or credit must be kept for a minimum of 3 years from the date the return is due or filed, whichever is later. Keep records that verify the organization's basis in property for as long as they are needed to

figure the basis of the original or replacement property. Applicable law and an organization's policies can require that the organization retain records longer than 3 years. Form 990, Part VI, line 14, asks whether the organization has a document retention and destruction policy.

The organization should also keep copies of any returns it has filed. They help in preparing future returns and in making computations when filing an amended return.

**Rounding off to whole dollars.** The organization must round off cents to whole dollars on the returns and schedules, unless otherwise noted for particular questions. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.49 becomes \$1 and \$2.50 becomes \$3. If the organization has to add two or more amounts to figure the amount to enter on a line, include cents when

adding the amounts and round off only the total.

**Completing all lines.** Make an entry (including -0- when appropriate) on all lines requiring an amount or other information to be reported. Don't leave any applicable lines blank, unless expressly instructed to skip that line. If answering a line is predicated on a "Yes" answer to the preceding line, and if the organization's answer to the preceding line was "No," then leave the "If Yes" line blank.

All filers must file Schedule O (Form 990). Certain questions require all filers to provide an explanation on Schedule O (Form 990). In general, answers can be explained or supplemented on Schedule O (Form 990) if the allotted space on the form or other schedule is insufficient, or if a "Yes" or "No" answer is required but the organization wishes to explain its answer.

Missing or incomplete parts of the form and/or required schedules may result in the

IRS contacting you to obtain the missing information. Failure to supply the information may result in a penalty being assessed to your account. For tips on filing complete returns, go to [IRS.gov/Charities](https://www.irs.gov/Charities).

**Reporting proper amounts.** Some lines request information reported on other forms filed by the organization (such as Forms W-2, 1099, and 990-T). If the organization is aware that the amount actually reported on the other form is incorrect, it must report on Form 990 the information that should have been reported on the other form (in addition to filing an amended form with the proper amount).

In general, don't report negative numbers, but use -0- instead of a negative number, unless the instructions otherwise provide. Report revenue and expenses separately and don't net related items, unless otherwise provided.

## **Inclusion of activities and items of disregarded entities and joint ventures.**

An organization must report on its Form 990 all of the revenues, expenses, assets, liabilities, and net assets or funds of a **disregarded entity** of which it is the sole member, and must report on its Form 990 its share of all such items of a **joint venture** or other investment or arrangement treated as a partnership for federal income tax purposes. This includes passive investments. In addition, the organization must generally report activities of a disregarded entity or a **joint venture** on the appropriate parts or schedules of Form 990. For special instructions about the treatment of disregarded entities and joint ventures for various parts of the form, see *Appendix F*.

## **Reporting information from third parties.**

Some lines request information that the organization may need to obtain from third parties, such as compensation paid by

**related organizations;** family and business relationships between **officers, directors, trustees, key employees,** and certain businesses they own or control; the organization's share of the income and assets of a partnership or joint venture in which it has an ownership interest; and certain transactions between the organization and interested persons. The organization should make reasonable efforts to obtain this information. If it is unable to obtain certain information by the due date for filing the return, it should file Form(s) 8868 to request a filing extension. See *General Instructions, Section F*, earlier. If the organization is unable to obtain this information by the extended due date after making reasonable efforts, and isn't certain of the answer to a particular question, it may make a reasonable estimate, where applicable, and explain on Schedule O.

# Assembling Form 990, Schedules, and Attachments

Before filing Form 990, assemble the package of forms, schedules, and attachments in the following order.

1. **Core form** with Parts I through XII completed, filed in numerical order.
2. Schedules, completed as applicable, filed in alphabetical order (see Form 990, Part IV, for required schedules).
3. Attachments, completed as applicable. These include (a) name change amendment to organizing document required by item B on page 1; (b) list of **subordinate organizations** included in a **group return** required by item H on page 1; (c) articles of merger or dissolution, resolutions, and plans of liquidation or merger required by Schedule N (Form 990); and (d) for **hospital organizations** only, a copy

of the most recent **audited financial statements**.

Don't attach materials not authorized in the instructions or not otherwise authorized by the IRS.



*To facilitate the processing of your return, don't password protect or encrypt PDF attachments. Password protecting or encrypting a PDF file that is attached to an e-filed return prevents the IRS from opening the attachment.*

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# Specific Instructions

## Heading. Items A–M

Complete items A through M.

**Item A. Accounting period.** File the 2024 return for calendar year 2024 and fiscal years that began in 2024 and ended in 2025. For a fiscal year return, fill in the tax year space at the top of page 1. See *General Instructions, Section D*, earlier, for additional information about accounting periods.

**Item B. Checkboxes.** The following checkboxes are under item B.

***Address change.*** Check this box if the organization changed its address and hasn't reported the change on its most recently filed Form 990; 990-EZ; 990-N; or 8822-B, Change of Address or Responsible Party—Business, or in correspondence to the IRS.



*If a change in address occurs after the return is filed, use Form 8822-B to notify the IRS of the new address.*

**Name change.** Check this box if the organization changed its legal name (not its “doing business as” name) and if the organization hasn't reported the change on its most recently filed Form 990 or 990-EZ or in correspondence to the IRS. If the organization changed its name, attach the following documents.

IF the organization is . . .	THEN attach . . .
a corporation	a copy of the amendment to the articles of incorporation and proof of filing with the appropriate state authority.
a trust	a copy of the amendment to the trust instrument, or a resolution to amend the trust instrument, showing the effective date of the change of name and signed by at least one trustee.
an unincorporated association	a copy of the amendment to the articles of association, constitution, or other organizing document, showing the effective date of the change of name and signed by at least two officers, trustees, or members.

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***Initial return.*** Check this box if this is the first time the organization is filing a Form 990 and it hasn't previously filed a Form 990-EZ, 990-PF, 990-T, or 990-N.

***Final return/terminated.*** Check this box if the organization has terminated its existence or ceased to be a section 501(a) or section 527 organization and is filing its final return as an exempt organization or section 4947(a)(1) trust. For example, an organization should check this box when it has ceased operations and dissolved, merged into another organization, or has had its exemption revoked by the IRS. An organization that checks this box because it has liquidated, terminated, or dissolved during the tax year must also attach Schedule N (Form 990).



*An organization must support any claim to have liquidated, terminated, dissolved, or merged by attaching a certified copy of its articles of dissolution or*

*merger approved by the appropriate state authority. If a certified copy of its articles of dissolution or merger isn't available, the organization must submit a copy of a resolution or resolutions of its governing body approving plans of liquidation, termination, dissolution, or merger.*

**Amended return.** Check this box if the organization previously filed a return with the IRS for a tax year and is now filing another return for the same tax year to amend the previously filed return. Enter on Schedule O (Form 990) the parts and schedules of the Form 990 that were amended and describe the amendments. See *General Instructions, Section G*, earlier, for more information.

**Application pending.** Check this box if the organization either has filed a Form 1023, 1023-EZ, 1024, or 1024-A with the IRS and is awaiting a response, or claims tax-exempt status under section 501(a) but hasn't filed Form 1023, 1023-EZ, 1024, or 1024-A to be

recognized by the IRS as tax exempt. If this box is checked, the organization must complete all parts of Form 990 and any required schedules. An organization that is required to file an annual information return (Form 990 or 990-EZ) or submit an annual electronic notice (Form 990-N) for a tax year (see *General Instructions, Section A*, earlier) must do so even if it hasn't yet filed a Form 1023, 1023-EZ, 1024, or 1024-A with the IRS, if it claims tax-exempt status.

To qualify for tax exemption retroactive to the date of its organization or formation, an organization claiming tax-exempt status under section 501(c) (other than 501(c)(29)) must generally file an application for recognition of exemption (Form 1023, 1023-EZ, 1024, or 1024-A) within 27 months of the end of the month in which it was legally organized or formed.

**Item C. Name and address.** Enter the organization's legal name on the "Name of

organization" line. If the organization operates under a name different from its legal name, enter the alternate name on the "Doing Business As" (DBA) line. If multiple DBA names won't fit on the line, enter one on the line and enter the others on Schedule O (Form 990).

If the organization receives its mail in care of a third party (such as an accountant or an attorney), enter on the street address line "C/O" followed by the third party's name and street address or P.O. box.

Include the suite, room, or other unit number after the street address. If the post office doesn't deliver mail to the street address and the organization has a P.O. box, enter the box number instead of the street address.

For foreign addresses, enter the information in the following order: city or town, state or province, the name of the country, and the postal code. Don't abbreviate the country name.

If a change of address occurs after the return is filed, use Form 8822-B to notify the IRS of the new address.

**Item D. EIN.** Each organization (including a subordinate of a central organization) must have its own EIN. Use the **EIN** provided to the organization for filing its Form 990 and federal tax returns. An organization should never use the EIN issued to another organization, even if the organizations are related. The organization must have only one EIN. If it has more than one and hasn't been advised which to use, notify the:

Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0027

State the numbers the organization has, the name and address to which each EIN was assigned, and the address of the organization's principal office. The IRS will advise the organization which number to use.



*A **subordinate organization** that files a separate Form 990 instead of being included in a group return must use its own EIN, and not that of the **central organization**.*



*A section 501(c)(9) voluntary employees' beneficiary association must use its own EIN and not the EIN of its sponsor.*

**Item E. Telephone number.** Enter a telephone number of the organization that members of the public and government personnel can use during normal business hours to obtain information about the organization's finances and activities. If the organization doesn't have a telephone number, enter the telephone number of an organization official who can provide such information.

**Item F. Name and address of principal officer.** The address provided must be a complete mailing address to enable the IRS to

communicate with the organization's current (as of the date this return is filed) **principal officer**, if necessary. If the officer prefers to be contacted at the organization's address listed in item C, enter "same as C above." For purposes of this item, "principal officer" means an **officer** of the organization who, regardless of title, has ultimate responsibility for implementing the decisions of the organization's **governing body**, or for supervising the management, administration, or operation of the organization.



*If a change in responsible party occurs after the return is filed, use Form 8822-B to notify the IRS of the new responsible party.*

**Item G. Gross receipts.** On Form 990, Part VIII, column A , add line 6b (both columns (i) and (ii)), line 7b (both columns (i) and (ii)), line 8b, line 9b, line 10b, and line 12, and enter the total here. See the exceptions from filing Form 990 based on **gross receipts** and

**total assets** as described under *General Instructions, Sections A and B*, earlier.

**Item H. Group returns.** If the organization answers “No” to item H(a), it shouldn't check a box in item H(b). If the organization answers “Yes” to item H(a) but “No” to item H(b), attach a list (not on Schedule O (Form 990)) showing the name, address, and **EIN** of each local or **subordinate organization** included in the **group return**. Additionally, attach a list (not on Schedule O) showing the name, address, and EIN of each subordinate organization not included in the group return. If the organization answers “Yes” to item H(a) and “Yes” to item H(b), attach a list (not on Schedule O) showing the name, address, and EIN of each subordinate organization included in the group return. See Regulations section 1.6033-2(d)(2)(ii). A central or subordinate organization filing an individual return should not attach such a list. Enter in item H(c) the four-digit group exemption number (GEN) if

the organization is filing a group return, or if the organization is a central or subordinate organization in a **group exemption** and is filing a separate return. Don't confuse the four-digit GEN with the nine-digit EIN reported in item D of the form's heading. A **central organization** filing a group return must not report its own EIN in item D, but report the special EIN issued for use with the group return.

If attaching a list:

- Enter the form number ("Form 990") and tax year,
- Enter the group exemption name and **EIN**, and
- Enter the four-digit GEN.

**Item I. Tax-exempt status.** Check the applicable box. If the organization is exempt under section 501(c) (other than section 501(c)(3)), check the second box and insert the appropriate subsection number within the

parentheses (for example, “4” for a section 501(c)(4) organization).

**Item J. Website.** Enter the organization's current address for its primary website, as of the date of filing this return. If the organization doesn't maintain a website, enter “N/A” (not applicable).

**Item K. Form of organization.** Check the box describing the organization's legal entity form or status under state law in its state of legal domicile. These include corporations, trusts, unincorporated associations, and other entities (for example, partnerships and limited liability companies (LLCs)).

**Item L. Year of formation.** Enter the year in which the organization was legally created under state or foreign law. If a corporation, enter the year of incorporation.

**Item M. State of legal domicile.** For a corporation, enter the state of incorporation (country of incorporation for a foreign

corporation formed outside the United States). For a trust or other entity, enter the state whose law governs the organization's internal affairs (or the foreign country whose law governs for a foreign organization other than a corporation).

## Part I. Summary



*Because Part I generally reports information reported elsewhere on the form, **complete Part I after the other parts of the form are completed.*** See General Instructions, Section C, *earlier*.

Complete lines 3–5 and 7–22 by using applicable references made in Part I to other items.

**Line 1.** Describe the organization's mission or its most significant activities for the year, whichever the organization wishes to highlight, on the summary page.

**Line 2.** Check this box if the organization answered "Yes" on Part IV, line 31 or 32, and complete Schedule N (Form 990), Part I or II.

**Line 6.** Enter the number of **volunteers**, full-time and part-time, including volunteer members of the organization's governing body, who provided volunteer services to the organization during the reporting year.

Organizations that don't keep track of this information in their books and records or report this information elsewhere (such as in annual reports or grant proposals) can provide a reasonable estimate, and can use any reasonable basis for determining this estimate. Organizations can, but aren't required to, provide an explanation on Schedule O (Form 990) of how this number was determined, the number of hours those volunteers served during the tax year, and the types of services or benefits provided by the organization's volunteers.

**Line 7b.** If the organization isn't required to file a Form 990-T for the tax year, enter "0." If the organization hasn't yet filed Form 990-T for the tax year, provide an estimate of the amount it expects to report on Form 990-T, Part I, line 11, when it is filed.

**Lines 8–19.** If this is an initial return, or if the organization filed Form 990-EZ or 990-PF in the prior year, leave the "Prior Year" column blank. Use the same lines from the 2023 Form 990 to determine what to report for prior year revenue and expense amounts.

**Line 16a.** Enter the total of (i) the fees for professional fundraising services reported in Part IX, column (A), line 11e; and (ii) the portion of the amount reported in Part IX, column (A), lines 5 and 6, that comprises fees for professional fundraising services paid to officers, directors, trustees, key employees, and disqualified persons, whether or not such persons are employees of the organization.

Exclude the latter amount from Part I, line 15.

## **Part II. Signature Block**

The return must be signed by the current president, vice president, treasurer, assistant treasurer, chief accounting officer, or other corporate officer (such as a tax officer) who is authorized to sign as of the date this return is filed. A receiver, trustee, or assignee must sign any return he or she files for a corporation or association. See Regulations section 1.6012-3(b) (4). For a trust, the authorized trustee(s) must sign. The definition of “officer” for purposes of Part II is different from the definition of **officer** (see the *Glossary*) used to determine which officers to report elsewhere on the form and schedules, and from the definition of **principal officer** for purposes of the Form 990 heading (see the *Glossary*).

## Paid Preparer

Generally, anyone who is paid to prepare the return must sign the return, list the preparer taxpayer identification number (PTIN), and fill in the other blanks in the *Paid Preparer Use Only* area. An employee of the filing organization isn't a paid preparer.

The paid preparer must:

- Sign the return in the space provided for the preparer's signature;
- Enter the preparer information, including the preparer's PTIN; and
- Give a copy of the return to the organization.

Any paid preparer can apply for and obtain a PTIN online at [IRS.gov/PTIN](https://www.irs.gov/PTIN) or by filing Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal.



*Enter the paid preparer's PTIN, not his or her SSN, in the "PTIN" box in the*

*paid preparer's block. The IRS won't redact the paid preparer's SSN if such SSN is entered on the paid preparer's block. Because Form 990 is a publicly disclosable document, any information entered in this block will be publicly disclosed (see Appendix D). For more information about applying for a PTIN online, go to [IRS.gov/TaxPros](https://www.irs.gov/TaxPros).*

**Note.** A paid preparer may sign original or amended returns by rubber stamp, mechanical device, or computer software program.

## **Paid Preparer Authorization**

On the last line of Part II, check “Yes” if the IRS can contact the paid preparer who signed the return to discuss the return. This authorization applies only to the individual whose signature appears in the *Paid Preparer Use Only* section of Form 990. It doesn’t apply to the firm, if any, shown in that section.

By checking "Yes," the organization is authorizing the IRS to contact the paid preparer to answer any questions that arise during the processing of the return. The organization is also authorizing the paid preparer to:

- Give the IRS any information missing from the return;
- Call the IRS for information about processing the return; and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

The organization isn't authorizing the paid preparer to bind the organization to anything or otherwise represent the organization before the IRS.

The authorization will automatically end no later than the due date (excluding extensions) for filing of the organization's 2025 Form 990. If the organization wants to expand the paid

preparer's authorization or revoke it before it ends, see Pub. 947, Practice Before the IRS and Power of Attorney.

Check "No" if the IRS should contact the organization or its principal officer listed in item F of the heading on page 1, rather than the paid preparer.

## **Part III. Statement of Program Service Accomplishments**

Check the box in the heading of Part III if Schedule O (Form 990) contains any information pertaining to this part. Part III requires reporting regarding the organization's program service accomplishments. A program service is an activity of an organization that accomplishes its exempt purpose. Examples of program service accomplishments can include:

- A section 501(c)(3) organization's charitable activities such as a hospital's provision of charity care

under its charity care policy, a college's provision of higher education to students under a degree program, a disaster relief organization's provision of grants or assistance to victims of a natural disaster, or a nursing home's provision of rehabilitation services to residents;

- A section 501(c)(5) labor union's conduct of collective bargaining on behalf of its members;
- A section 501(c)(6) business league's conduct of meetings for members to discuss business issues; or
- A section 501(c)(7) social club's operation of recreational and dining facilities for its members.

Don't report a fundraising activity as a program service accomplishment unless it is substantially related to the accomplishment of

the organization's exempt purposes (other than by raising funds).

**Line 1.** Describe the organization's mission as articulated in its mission statement or as otherwise adopted by the organization's **governing body**, if applicable. If the organization doesn't have a mission that has been adopted or ratified by its **governing body**, enter "None."

**Line 2.** Answer "Yes" if the organization undertook any new significant program services prior to the end of the **tax year** that it didn't describe in a prior year's Form 990 or 990-EZ. Describe these items on Schedule O (Form 990). If any are among the activities described on Form 990, Part III, line 4, the organization can reference the detailed description on line 4. If the organization has never filed a Form 990 or 990-EZ, answer "No." **Line 3.** Answer "Yes" if the organization made any significant changes prior to the end of the **tax year** in how it conducts its

program services to further its exempt purposes, or if the organization ceased conducting significant program services that had been conducted in a prior year. Describe these items on Schedule O (Form 990).



*An organization must report new, significant program services, or significant changes in how it conducts program services on its Form 990, Part III, rather than in a letter to IRS Exempt Organizations Determinations ("EO Determinations"). EO Determinations no longer issues letters confirming the tax-exempt status of organizations that report such new services or significant changes.*

**Lines 4a–4c.** All organizations must describe their accomplishments for each of their three largest program services, as measured by total expenses incurred (not including donated services or the donated use of materials, equipment, or facilities). If there were three or fewer of such activities,

describe each program service activity. The organization can report on Schedule O (Form 990) additional activities that it considers of comparable or greater importance, although smaller in terms of expenses incurred (such as activities conducted with **volunteer** labor).

**Code.** For the 2024 tax year, leave this blank.

**Expenses and grants.** For each program service reported on lines 4a–4c, section 501(c)(3) and 501(c)(4) organizations must enter total expenses included in Part IX, line 25, column (B), and total grants and allocations (if any) included within such total expenses that were reported in Part IX, lines 1–3, column (B). For all other organizations, entering these amounts is optional.

**Revenue.** For each program service, section 501(c)(3) and 501(c)(4) organizations must report any revenue derived directly from the activity, such as fees for services or from the sale of goods that directly relate to the listed

activity. This revenue includes program service revenue reported in Part VIII, line 2, column (A), and includes other amounts reported on Part VIII, lines 3–11, as related or exempt function revenue. Also include **unrelated business income** from a business that exploits an exempt function, such as advertising in a journal. For this purpose, charitable contributions and grants (including the charitable contribution portion, if any, of membership dues) reported on Part VIII, line 1, aren't considered revenue derived from program services. For organizations other than section 501(c)(3) and 501(c)(4) organizations, entering these amounts is optional.

***Description of program services.*** For each program service reported, include the following.

- Describe program service accomplishments through specific measurements such as clients served,

days of care provided, number of sessions or events held, or publications issued.

- Describe the activity's objective, for both this time period and the longer-term goal, if the output is intangible, such as in a
- research activity.
- Give reasonable estimates for any statistical information if exact figures aren't readily available. Indicate that this information is estimated.
- Be clear, concise, and complete in the description. Use Schedule O (Form 990) if additional space is needed.

***Donated services or use of equipment, materials, or facilities.*** The organization can report the amount of any donated services, or use of materials, equipment, or facilities it received or used in connection with a specific program service, on the lines for

the narrative description of the appropriate program service. However, don't include these amounts in revenue, expenses, or grants reported on Part III, lines 4a–4e, even if prepared according to **generally accepted accounting principles (GAAP)**.

***Public interest law firm.*** A public interest law firm exempt under section 501(c)(3) or 501(c)(4) must include a list of all the cases in litigation or that have been litigated during the year. For each case:

- Describe the matter in dispute,
- Explain how the litigation will benefit the public generally, and
- Enter the fees sought and recovered. See Rev. Proc. 92-59, 1992-2 C.B. 411.

**Line 4d. Other program services.** Enter on Schedule O (Form 990) the organization's other program services. The detailed description required for the three largest

program services need not be provided for these other program services. Section 501(c)(3) and 501(c)(4) organizations must report on line 4d their total revenues reported in Part VIII, line 2, column (A), and their total expenses (including grants) reported in Part IX, column (B), that are attributable to these other program services, and must report in Part III, line 4e, their total program service expenses from Part III, lines 4a–4d. For all other organizations, entering these amounts is optional. The organization may report the non-contribution portion of membership dues on line 4d or allocate that portion among lines 4a–4c.