



2685 Celanese Rd Ste 100,
Rock Hill, SC 29732

704-839-2321

<https://www.tax990.com>

Understanding 990 Filing Requirements as You Prepare for Filing

Many nonprofits are focused on fundraising goals, donor engagement, and campaign planning, but one important part of running a nonprofit often gets overlooked: understanding which IRS Form 990 your organization will need to file after the year ends.

Form 990 Filing Thresholds

Here's how to know which version of Form 990 your nonprofit should file:

Form 990-N (e-Postcard)

- Who files: Organizations with gross receipts of normally \$50,000 or less.
- What it is: A short electronic notice that confirms your organization's existence and basic information. These organizations may choose to voluntarily file Form 990 or 990-EZ to enhance the visibility and transparency of their financial information.

Form 990-EZ

- Who files: Organizations with gross receipts less than \$200,000 and total assets under \$500,000.
- What it is: A shorter version of the full Form 990 that still requires some financial reporting and public transparency.

Form 990 (Full Form)

- Who files: Organizations with gross receipts of \$200,000 or more or total assets of \$500,000 or more.
- What it is: The most detailed form, covering your organization's finances, governance, programs, and mission impact.

Form 990-PF

- Who files: Private foundations, regardless of income level.
- What it is: A specialized version of Form 990 that reports on grants, investments, and assets.

Preparing Financially for Filing Season

To avoid confusion at tax time, take these simple steps:

- Track all campaign-related donations carefully, including online and offline gifts.
- Keep records of any grants, sponsorships, or matching gifts received during the event.
- Reconcile income in your accounting system soon after funding campaigns.
- Review your total gross receipts to determine whether your organization's filing status might change this year.

The Takeaway

By knowing which form applies to your organization and keeping accurate, up-to-date financial records, you'll be better prepared to file correctly and on time. Proactive planning not only supports compliance with IRS rules but also strengthens transparency and trust with donors and stakeholders. A little preparation now goes a long way toward a smoother filing season later.

[\[Explore more of our resources here\]](#)