

2008 990 REPORTING REQUIREMENTS

- All 501(c) organizations with annual gross receipts (AGR) more than \$25,000 are required to file the **Form 990** or **990-EZ**.
- Organizations with annual gross receipts (AGR) more than \$25,000 but less than \$1 million may file the **990-EZ** (a shorter version of the 990) as long as their total assets are less than \$2.5 million.
- Organizations whose annual gross receipts (AGR) are normally \$25,000 or less are required to electronically submit **Form 990-N**, also known as the e-Postcard.
- Private foundations must file **Form 990-PF**.

For more information: <http://www.irs.gov/charities/article/0,,id=185561,00.html>

2008 Tax Year (Files in 2009 or 2010)				
Gross Receipts	Total Assets	990-N	990-EZ	990
\$25,000 or less		x		
\$25,001-\$999,999	<\$2.5 million		x*	x*
\$1,000,000 or more	>\$2.5 million			x

****Organizations must file the 990-EZ OR Form 990 - not both.***