

FILINGS

All tax-exempt organizations are required to file an annual IRS information return (Form 990, 990-EZ, 990-N, etc.) on the 15th day of the fifth month following the end of their fiscal year. For example, if the end of the fiscal year is December 31, the tax return is due by May 15.

Affiliates are required to share their annual filing with the national office for insurance and IRS requirements. Please save your filing in the affiliate profile in the database.

NOTE: Tax exempt status will be revoked if there is a failure to file in 3 consecutive years.

990N: Required if gross receipts are LESS than \$50K per year.

This is a web-based electronic submission with the IRS. When completed, make sure a copy of the submission is saved. This can be done by making a PDF of the IRS submission page. This is the only way to have proof of the submission in the database file. See chart below for links.

Form 990-EZ. Required for gross receipts less than \$200,000 and total assets at the end of the tax year are less than \$500,000.

The organization can file either Form 990-EZ, Short Form Return of Organization Exempt from Income Tax, or Form 990. See chart below for links

Form 990: Required if gross receipts are over \$200,000 and total assets are over \$500,000

Also, organizations are required to provide copies of their three most recent Form 990s to anyone who requests them, whether in person, or by mail, fax, or e-mail. Additionally, requests may be made by the IRS itself.

Link to the IRS page - <https://www.irs.gov/instructions/i990>

Status	Form to File	Instructions
Gross receipts normally \leq \$50,000 Note: Organizations eligible to file the e-Postcard may choose to file a full return	990-N	
Gross receipts < \$200,000, and Total assets < \$500,000	990-EZ or 990	https://www.irs.gov/pub/irs-pdf/i990ez.pdf
Gross receipts \geq \$200,000, or Total assets \geq \$500,000	990	https://www.irs.gov/pub/irs-pdf/i990.pdf

All ACE affiliates must annually file Federal and, in some cases, state and local tax reports. Because each state's and local requirements vary, an affiliate should consult with its legal counsel or accountant to ensure that the necessary paperwork is being filed correctly and on time.

ACE National requires each affiliate to upload copies of all filings on the affiliate page in the database.

Other Forms:

Form 1099-MISC This form is used to report payments more than \$600/calendar year to individuals or firm. The affiliate needs to obtain a Form W-9 from all consultants (1099). Forms and related instructions are available on the IRS website.

Employment Tax Forms If the affiliate has W-2 employees, it shall file the required Federal employment tax forms, e.g., Forms 941, W-2, W-3, and W-2P, if applicable, by the appropriate deadline.

State Filings and Registration for Charitable Solicitation

Each state has their own rules and requirements for nonprofit organizations. Many states require the nonprofit do an initial filing in the state and may require annual statements or filings. Most states also require the nonprofit organization to register as a charitable organization that will be soliciting funds in that state. If an affiliate works in more than one state, they may have to register in multiple states. The state may also require an *annual renewal* of registrations. Failure to comply with state regulations can have serious consequences.

Requirements for each state vary so affiliates should seek professional legal and/or financial advice on this matter. Below is the IRS site that has state links for nonprofit organizations.

<https://www.irs.gov/charities-non-profits/state-links>

Affiliates must upload all state filings and renewals on the affiliate page of the database.