



This article presents general guidelines for Georgia nonprofit organizations as of the date written and should not be construed as legal advice. Always consult an attorney to address your particular situation.

Mandatory Electronic Filing of Form 990s

Up to now only section 501(c)(3) public charities with assets totally \$10 million or more and those filing Form 990-N were required to file electronic Form 990s. With the Taxpayer First Act, all 501(c)(3) public charities will be required to file their Form 990, Form 990EZ or Form 990N electronically. This requirement will be phased in over the next couple of years.

Most 501(c)(3) public charities will be required to file electronically in 2021 and the rest will file by 2022.

- Calendar Year End: Organizations that are on a calendar fiscal year end (December 31) will be required to file their 2020 Form 990 electronically with the due date of May 15, 2021.
- Other Fiscal Year End: For those organizations on a mid-year fiscal year end (e.g. June 30, September 30), if the Form 990 to be filed covers the tax year beginning after July 2019, then the Form 990 return must be filed electronically (due the 15th day of the fifth month after the end of the tax period). Since the law applies for fiscal years starting after July 2, 2019, organizations that just started a new fiscal year on July 1, 2019 will not be required to e-file until 2021 (for the July 1, 2020–June 30, 2021 tax period) rather than in 2020 (for the July 1, 2019–June 30, 2020 tax period).
- New Organizations - fiscal years starting between July 2 and August 31, 2019: these organizations will need to file their first Form 990 electronically with their first electronic returns due in November or December 2020.

The ordinary six-month automatic extension of time using Form 8868 for filing a Form 990 will continue to be available to 501(c)(3) public charities.

Form 990-N Filers: Organizations with \$50,000 or less in gross receipts have been electronically filing Form 990-N since 2007. The Form 990-N can only be filed online through the IRS's website after registering a filing account.

Form 990-EZ and 990 Filers: Currently, organization's that file either of these returns can do so electronically using IRS-approved tax preparation software or by hiring a tax professional who uses software approved for electronic filing. A list of approved e-filing providers has not yet been released for tax year 2019 but an update should be put out relatively soon by the IRS.

Form 990-EZ and Form 990-T Filers: There is a chance that the IRS may delay the electronic filing requirement for as long as two years for Form 990-EZ filers, all organizations filing unrelated business income tax returns (Form 990-T) and any organization facing undue burdens from the change.

All paper filing of any Form 990 will be discontinued in 2022.

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