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.

Filing Your Form 990: Avoiding Penalties and Loss of Exemption

What is Form 990?

Form 990 is the annual tax information return that 501(c)(3) tax-exempt organizations must file with the IRS each year. In this article, "Annual Form" refers collectively to all three versions of the Form 990: Form 990-N, Form 990-EZ, and Form 990. The Annual Form must be filed electronically through an IRS-authorized provider, and Georgia 501(c)(3) organizations must also file it with the Georgia Department of Revenue. Annual Forms are public records: the IRS publishes them online, and nonprofit organizations must provide them to the public upon request. Filers should therefore make sure the form contains no Social Security numbers.

Who must file a Form 990?

Almost all 501(c)(3) tax-exempt organizations must file an Annual Form. Some organizations, mostly churches and select organizations affiliated with churches or religious organizations, are exempt from filing. Even organizations that have not yet filed for 501(c)(3) status but intend to do so, or that have filed for 501(c)(3) status but have not yet received it, are required to file an Annual Form.

Which Annual Form should a nonprofit file?

There are three versions of the Annual Form, ranging from the short Form 990-N to the longer and more detailed Form 990. The version your organization must file depends on its gross receipts and total assets:

- **Form 990-N (e-Postcard)**: Organizations with $50,000 or less in gross receipts
- **Form 990-EZ**: Organizations with gross receipts under $200,000 and total assets under $500,000
- **Form 990**: Organizations with $200,000 or more in gross receipts, **OR** $500,000 or more in total assets

An organization may file a longer version of the Annual Form than required, but it may not file a shorter version. An organization eligible to file Form 990-N may instead file Form 990-EZ or Form 990, and an organization eligible to file Form 990-EZ may instead file Form 990. But an organization required to file Form 990 may not file Form 990-EZ or Form 990-N.

When should a nonprofit file its Annual Form?

Your organization must file its Annual Form by the 15th day of the fifth month after the end of its accounting year. For example, an organization with a calendar-year accounting period ending December 31 must file by May 15. If the due date falls on a Saturday, Sunday, or legal holiday, the filing is due on the next business day.

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Organizations filing Form 990-EZ or Form 990 may receive one automatic six-month extension by filing Form 8868 electronically before the original due date. No explanation or showing of reasonable cause is required. Form 990-N filers cannot request an extension.

Why is it so important to submit a *complete*, *correct*, and *timely* Annual Form?
Your organization's Annual Form must be filed on time to avoid penalties. Be sure to file the Annual Form (990-N, 990-EZ or 990) that is required for your organization (see above). **Incorrect** or **incomplete** filings are considered failures to file and will also be subject to penalties. Make sure you attach all required documents; forgetting to attach a required schedule is one of the most common reasons an Annual Form is considered incomplete!

What are the penalties for failure to file your Annual Form?
There are serious penalties for failing to file or for filing an incomplete or incorrect Annual Form. The IRS adjusts penalty amounts for inflation, so the amounts change from year to year. For Forms 990-EZ or 990 required to be filed in 2026, organizations that miss the deadline, including any extension, or file an incomplete or incorrect Form 990-EZ or Form 990 will be penalized. For organizations with gross receipts less than or equal to $1,309,500, the penalty is $25 per day, and the maximum penalty is $13,000 or 5% of the organization's gross receipts, whichever is less. If the organization has gross receipts over $1,309,500, the penalty is $130 per day, up to a maximum of $65,000. The IRS also charges interest on penalties, so the amount owed will increase until the organization pays the balance in full.

In addition to the monetary penalties, failure to file your Form 990-EZ or Form 990 for three consecutive years will result in a revocation of your organization's tax-exempt status. There are no penalties for late filing of the Form 990-N, but failure to file for three consecutive years will also result in a revocation of your organization's tax-exempt status

How do changes to an organization's accounting period, address, or name impact its Annual Form?

If your organization changes its fiscal year, it must file a short-period Form 990 or Form 990-EZ covering the transition period, even if it normally files Form 990-N. If the organization has already changed its fiscal year within the past 10 years, it must also file Form 1128.

An organization must report any address change on its Annual Form. A Form 990-EZ or Form 990 filer should check the "address change" box on the Annual Form, while a Form 990-N filer should enter the new address on its next e-Postcard. An organization may also notify the IRS before filing its Annual Form by submitting Form 8822-B, Change of Address or Responsible Party—Business.

Organizations filing a Form 990-EZ or Form 990 can use their Annual Form to inform the IRS about a corporate name change by checking the "name change" box. 990-N filers may not use their Annual Form to update the IRS on their corporate name change; they must provide notice to the IRS by fax or letter. For any filers who want an affirmation letter to confirm their new name (i.e. – to show potential funders), the IRS can provide an Affirmation Letter upon receipt from the nonprofit of certain documents by fax or letter.

For more information:
https://www.irs.gov/instructions/i990