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**IRS Form 990 Filing Requirements  
For HLAA Affiliates**

**Calendar Year 2018  
990, 990-EZ, or 990-N  
ACT NOW**

**IRS FILING DATE DUE MAY 15, 2019**

In 2006, federal legislation was passed requiring most nonprofits, regardless of gross income, to file at minimum a 990-N (e-postcard) annually. At that time, HLAA began notifying chapters and state organizations that all are required to file at least the minimum return 990-N or face revocation of tax-exempt status.

The IRS has now begun revoking the tax-exempt status of all organizations required to file that have not filed for the past three years. This could significantly impact the chapters' and state organizations' ability to raise funds or solicit donations, and cause you to go through the lengthy and costly process to have the IRS reinstate your tax-exempt status.

In addition to ensuring the affiliate (chapter or state association) is in compliance with IRS requirements, chapters and state organizations must have their 501(c)(3) tax-exempt status and be up to date on the filings **in order to participate in the Walk4Hearing** as well as accept general donations such as individual, corporate, grants and others. Below is information we hope will answer your questions about filing requirements.

This status may be established in one of three ways:

- ◆ **Small Tax-Exempt Organization**
  - ◆ An organization normally having annual gross receipts of not more than \$5,000, that otherwise meets the charitable purpose requirements of IRC (Internal Revenue Code) Section 501(c)(3), is automatically tax-exempt, and is not required to file an application with the IRS for tax-exempt status or to be a member of a tax-exempt group. If your chapter or state association meets these requirements, then your chapter or state association is automatically tax-exempt.
  - ◆ However, without applying for tax-exempt status or being a member of HLAA National's group exemption, the chapter or state association will not be officially listed with the IRS as a tax-exempt organization, and this may discourage potential donors from contributing to the chapter or state association.



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- ◆ **Apply for Tax-Exempt Status with the IRS**
    - ◆ Chapters or state associations have the option to file a 1023EZ (online only) if a nonprofit wants to become its own 501(c)(3) – can do this if the chapter raises less than \$50,000. In addition, when applying for the 1023, you will need to engage a professional to assist with Articles of Incorporation and Bylaws
    - ◆ After the chapter or state association applies and receives tax-exempt status, the chapter will be officially listed by the IRS as a tax-exempt organization, on its own recognizance. You need to ensure the chapter receives a federal tax ID and be incorporated in your state even if the chapter falls under Group Exemption
    - ◆ However, completion of IRS Form 1023 might require professional assistance; the IRS charges a fee to process the application (minimum \$400)
  
  - ◆ **Become a Member of the HLAA Tax-Exempt Group**
    - ◆ The chapter or state association may become tax-exempt by becoming a member of the HLAA National Office tax-exempt group.
    - ◆ This is a much simpler process than applying for tax-exempt status with the IRS, and requires a minimum amount of paperwork. There is no fee, and the chapter or state association will appear on the official IRS tax-exempt organization list approximately one year after becoming a member of the HLAA National Office tax-exempt group. If the chapter or state association would like to apply for the HLAA Tax-Exempt Group status, contact [chapters@hearingloss.org](mailto:chapters@hearingloss.org) for an application form.

**IMPORTANT:** Establishing tax-exempt status (whether as a small tax-exempt, by applying to the IRS, or by joining the HLAA tax-exempt group), is not the last step. The chapter or state association must continue to maintain its tax-exempt status by filing an annual information return with the IRS every year. This is true for all chapters or state associations no matter their size. Depending on the amount of the chapter's or state association's gross receipts for the year (and for larger chapters, the total amount of the chapter's assets as of year-end), **an IRS Form 990, IRS Form 990-EZ, or IRS Form 990-N must be filed. A tax-exempt organization that fails to file a Form 990, 990-EZ, or 990-N, as required, for three consecutive years, will automatically lose its tax-exempt status.**

#### **Which form should your chapter file?**

- ◆ **Form 990-N.** The chapter or state association should file this form if its gross receipts for the year are \$50,000 or less. Most HLAA chapters or state associations will file Form 990-N. This form is an online postcard (there is no paper version) and can be found on the Charities & Non Profits page at [www.irs.gov](http://www.irs.gov). For calendar year chapters or state



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associations (affiliates that operate on a calendar year basis with their year ending December 31), the 990-N electronic postcard **for calendar year 2018 must be completed and submitted by May 15, 2019**. If you have a problem with the 990-N e-Postcard filing, such as a problem logging onto the system, send an email describing the problem to [epostcard@urban.org](mailto:epostcard@urban.org).

- ◆ **Form 990-EZ.** The chapter or state association should file this form if its gross receipts for the year are more than \$50,000 but less than \$200,000, and the chapter's total assets at the end of the year are less than \$500,000. There is a paper version of Form 990EZ. For calendar year chapters, **Form 990EZ for calendar year 2018 must be completed and submitted by May 15, 2019. The chapter is eligible to file for a 2 to 3 month extension on Form 8868 which can be filed electronically.**
- ◆ **Form 990.** The chapter or state association should file this form if its gross receipts for the year are \$200,000 or greater and/or the chapter or state association's total assets at the end of the year are \$500,000 or greater. There is a paper version of Form 990. For calendar year chapters, **Form 990 for calendar year 2018 must be completed and submitted by May 15, 2019. Affiliates are eligible to file for a 2 to 3 month extension on Form 8868 which can be filed electronically.**

**NOTE:** If the chapter's or state association's year end is not based on a calendar year, then the filing date is the 15th day of the 5th month following your fiscal year-end. Example: fiscal year-end is January 31, then the filing date would be June 15.

**IMPORTANT:** As noted above, a tax-exempt organization that fails to file a Form 990, 990-EZ, or 990-N, as required, for three consecutive years, will automatically lose its tax-exempt status. If this occurs, the chapter or state association **will not be allowed to accept tax-deductible charitable donations**. Once the chapter or state association's tax-exempt status is lost, the reinstatement of its tax-exempt status must be applied for by completing and filing IRS Form 1023 and paying the related fee (minimum \$400). After applying, reinstatement of the chapter or state association's tax-exempt status will generally take 12 to 18 months to complete. HLAA chapters or state associations that lose their tax-exempt status can no longer be a member of the HLAA tax-exempt group.

### **What to do?**

Be certain to timely file the chapter or state association's Form 990, 990-EZ, or 990-N for 2018. For calendar year chapters, these forms **must be filed by May 15, 2019**. For those on fiscal year, the filing date is the 15th day of the 5th month following your fiscal year-end.



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If the chapter or state association has failed to timely file a previous year's Form 990, 990-EZ, or 990-N, it should file as soon as possible.

- ♦ The IRS does not provide an online method for filing a previous year's 990-N. However, various private contractors do provide this service for a fee. To access a list of these contractors, go to the 990-N filing page at [www.irs.gov/charities](http://www.irs.gov/charities). Under frequently asked questions, click on "Can an organization file an e-Postcard for a prior year?" This will take you to a link with a list of private contractors providing the service. Check the fees for the service. For example, one private contractor on the list—File990.org—provides 990-N filing for 2011 and 2012 as well as the current year. The fee for filing a 990-N is \$39.95 per year.
  
- ♦ Form 990 and form 990-EZ for previous years can be filed on paper versions. The forms are available at [www.irs.gov](http://www.irs.gov). If you file a paper version, use registered mail for proof of mailing.

Here are some links you can peruse for help and detailed information.

- [IRS.GOV how to fill out 990](#)
- [IRS.GOV on how to file the 990-N](#) (online only!)
- [FAQs on how to File 990](#)

### **Finally**

Please complete the [Chapter/State Update Form](#) (this is listed on the Leader Support section of [www.hearingloss.org](http://www.hearingloss.org)) providing the information noted on the second page about the 990 filing. We realize you might have already filled one out, but it's always best that we have the most recent information, especially for contacting you and for the listing on the chapter page of our website.

We hope this document has helped to clarify the process required by the IRS. Thank you for your continued work.