



FAQs: Form 990

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1. **What is an IRS Form 990?**

Form 990 is an annual reporting return that certain federally tax-exempt organizations must file with the IRS. It provides information on the filing organization's mission, programs, and finances.

2. **Where does GuideStar get the 990s?**

The 990s come from two sources: the IRS and the organizations themselves. The IRS sends the 990s to GuideStar as TIFF images, which GuideStar converts to PDFs and posts on the site. The database contains more than 5 million Form 990 images provided by the IRS, and new images arrive from the IRS monthly.

Form 990 images received from the IRS are posted in the "Forms 990 & Docs" tab of the filing organization's GuideStar nonprofit report.

Any organization in the database can also post PDF files of its 990s. Form 990 images received from an organization are also posted in the "Forms 990 & Docs" tab of the organization's GuideStar nonprofit report.

3. **Do I have to pay to see 990s on GuideStar?**

There is no charge to view the 990s GuideStar has received from the IRS and nonprofits, but you must [create an account and sign in](#) to access them.

4. **How do I find 990s on GuideStar?**

1. Enter a nonprofit's name in the search field on GuideStar's Web site at www.guidestar.org.
2. Hit the Search button.
3. On the search results page, click on the name of the nonprofit you are searching for.
4. In the organization's nonprofit report, click the "Forms 990 & Docs" tab.
5. Click on the link for the Form 990 that you want to view.

5. Why can't I find a 990 for the organization that interests me?

If there is not a Form 990 link on the "Forms 990 & Docs" tab on a nonprofit's report page, we do not have a Form 990 for the organization. There are several reasons why we might not have Forms 990 for an organization:

- The organization is not required to file.
- The organization is newly formed and has not filed yet.
- The organization has not filed yet for the year.
- The organization has filed but GuideStar has not received the return from the IRS.
- The organization is a religious entity that is not required to file a return with the IRS.

6. What organizations are required to file Form 990?

- Most federally tax-exempt organizations, with the exception of churches and state institutions. [See the IRS list](#)
- All 501(c)(3) private foundations, regardless of income

7. Which organizations are not required to file Form 990?

- Nonprofits that have not received tax-exempt status from the IRS.
- Most faith-based organizations.
- State institutions.
- Subsidiary organizations covered under a group return filed by the parent organization.
- For specific exceptions, see the [IRS list](#).

8. What is the difference between Form 990-PF, Form 990-N, Form 990-EZ, and Form 990?

- Form 990-PF is filed by all 501(c)(3) private foundations and 4947(a)(1) non-exempt charitable trusts. Only those types of exempt organizations use Form 990-PF.
- Form 990-N ("ePostcard") is an eight-question, electronic return that other nonprofits may file if their incomes were <\$25,000 for the 2009 tax year and <\$50,000 for the 2010 tax year and thereafter.
- Form 990-EZ is a two-page return that other nonprofits may file if their incomes were <\$500,000 *and* their assets <\$1.25 million for the 2009 tax year. Beginning with the 2010 tax year, the thresholds are incomes <\$200,000 *and* assets <\$500,000.
- Form 990 is the "long form" that all other 990 filers must file if their incomes are = \$500,000 *or* assets = \$1.25 million for the 2009 tax year. Beginning with the 2010 tax year, the thresholds are incomes = \$200,000 *or* assets = \$500,000.

9. What is the deadline for filing a 990?

There is no one date on which all Forms 990 must be submitted to the IRS. Instead, a nonprofit's filing date is determined by the end of its fiscal year (the 12-month period for which the organization plans the use of its funds); each filing organization is required to file "by the 15th day of the 5th month after" its fiscal year ends.

Organizations that file Form 990-EZ, 990, or 990-PF can also receive up to two 90-day extensions of time to file. Thus, the Form 990 for a nonprofit whose fiscal year ended on December 31, 2009, might not be filed until November 15, 2010:

Accounting Period	990 Due Date	Due Date with 1 Extension	Due Date with 2 Extensions

January 1, 2009-December 31, 2009

May 15, 2010

August 15, 2010

November 15, 2010

No extensions are available for Form 990-N filers.

10. How long after an organization files its 990 with the IRS does it take for the 990 to appear on GuideStar?

It takes two months, approximately.

11. Why are some pages of a Form 990 blank when I print it?

This happens for some users of Acrobat Reader 6.0 and higher. The workaround is to change the print settings in Acrobat Reader. In the "Page Scaling" drop-down menu, choose "None." See a [screen shot](#) for more help.

12. When I looked at a 990, the donors' names were blacked out.

For most exempt organizations, donors' names and address of donors listed on Form 990 or 990-EZ are not public information. The IRS redacts—masks—this information before sending the 990 images to us. The organizations themselves must also redact information that can identify a donor before making copies of their 990s publicly available.

Only donors to private foundations and Section 527 political organizations that file Form 990 or 990-EZ are public information.

13. Does GuideStar make any other changes on the 990 images?

The following information may be masked on a 990 image at the filing organization's request; the organization may be charged a fee for the redaction:

- Social Security numbers
- Street addresses of private residences
- Street addresses of certain organizations, such as battered women's shelters
- Names of individuals receiving hardship scholarships, treatment for sexually transmitted diseases, or other services

Neither GuideStar nor the IRS, however, will mask other information on the 990s.

14. I'm a novice at reading 990s. Do you have any advice?

Yes. Here are some suggestions:

- ["IRS Form 990 Isn't the Whole Story."](#)
Applies to both the old and new form.
- ["How to Read the IRS Form 990 & Find Out What it Means."](#)
How to interpret the old 990.
- [Form 990 article archive.](#)
Articles about the old and new 990.

15. I saw a note about processing errors on a 990 I was looking at. Where can I find more information?

[Please see our page about this problem.](#) All affected 990s have been annotated on our site. If you do not see a note on a 990, that return is not affected.

16. I keep clicking on the link for a 990, but nothing happens.

Make sure you have pop-ups enabled for our site. For information on allowing pop-ups, check your browser's help section.

If that doesn't work and you are *not* using Internet Explorer or Firefox, try switching to one of those browsers.

If you continue to have problems, you may need to update your copy of Adobe Reader. You can download it for free from the [Adobe Web site](#).

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