

IRS Form 990 Information

What is Form 990?

Form 990 is the annual Federal tax return **required annually** by the IRS for your club to maintain its 501(c)3 tax exempt status.

When does your club file?

Form 990 is due every year by **October 15th**. You cannot file the *e-Postcard* until after your tax year ends on May 31st. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.

If your 990-N is late, the IRS will send a reminder notice to the last address received.

While there is no penalty assessment for filing Form 990-N late, organizations that fail to file required Forms 990, 990-EZ or 990-N for three consecutive years will automatically lose their tax-exempt status. Revocation of the organization's tax-exempt status will happen on the filing due date of the third consecutively-missed year.

ALL CLUBS must file a version of the Form 990 or an extension request with the IRS by OCTOBER 15th each year.

Please ensure you have filed **BEFORE** the deadline. If you have any issues, you may need to use a tax professional, such as a CPA.

Which version does your club file?

- **Form 990-N:** Small tax-exempt organizations generally are eligible to file Form 990-N to satisfy their annual reporting requirement if their annual gross receipts are normally \$50,000 or less.
- **Form 990 EZ:** Tax exempt organizations with less than \$200,000 of gross receipts and less than \$500,000 in assets can file Form 990-EZ.
- **Form 990:** Tax exempt organizations that do not qualify to file the 990-N or 990EZ must file the Form 990.

How does your club file?

Form 990-N (e-Postcard):

[Annual electronic notice \(Form 990-N\) for small organizations FAQs: How to file | Internal Revenue Service](#)

- Must be submitted electronically (there is no paper form).
- **All filers** must register at IRS.gov prior to filing their Form 990-N for the first time. This is a one-time registration; you won't be asked to register again when filing next year.
- This is a very good reason for your club to have an aggimom email address. If you use a personal email for club filing, it will need to be updated each year. (email electronicinfo@aggimoms.org if you would like an official email address.)
- Completing Form 990-N is simple. There are just [eight pieces of information](#) needed to file your 990-N.

Use the Form 990-N Electronic Filing System (e-Postcard) [User Guide](#) to assist with registering and filing.

Form 990-EZ:

Tax Exempt organizations with less than \$200,000 of gross receipts and less than \$500,000 in assets can file Form 990-EZ. Forms [990-EZ](#) or [990](#).

- [Filing tips for Form 990-EZ | Internal Revenue Service](#)
- [Form 990-EZ](#)
- You will need to use an E-File provider to submit your filing.

Form 990:

Tax Exempt organizations that do not qualify to file the 990-N or 990-EZ must file the Form 990

- [About Form 990, Return of Organization Exempt from Income Tax | Internal Revenue Service](#)
- [Form 990](#)
- You will need to use an E-File provider to submit your filing.

Filing Complete; Now What?

Every Club is required to send a copy filing acknowledgement to 4thvpreports@aggimoms.org as soon as you receive it. We track 990 filings to remind you to file on time to keep Clubs from having their 501(c)(3) status revoked.

- Form 990-N: submit the acknowledgement you receive from the IRS upon filing
- Forms 990 EZ and Form 990: submit the acknowledgement you receive through the e-file provider you used.

Sending your 990 confirmation will be in addition to the Federation **Form T** that you submit **by February 1, 2026**.

Additional Information

- [Annual electronic notice \(Form 990-N\): frequently asked questions | Internal Revenue Service](#)
- Exempt Organizations educational website: [Stay Exempt | Internal Revenue Service](#)
- [Form 990 Overview at Stay Exempt](#)
- [Automatic revocation for not filing annual return or notice](#)
- [Tax Exempt Organization Search](#) - Search for organizations that have filed Form 990-N and view their filings