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1. What is a 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 2 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 [register](#) 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:

- o The organization is not required to file.
- o The organization is newly formed and has not filed yet.
- o The organization has not filed yet for the year.
- o The organization has filed but GuideStar has not received the return from the IRS.
- o The organization is not a 501(c)(3) organization, and we have not received its Form 990 from the IRS yet.
- o 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?

- o With some exceptions (see question 5), federally tax-exempt nonprofits that have incomes of more than \$25,000
- o All 501(c)(3) private foundations, regardless of income

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

- o Nonprofits that have not received tax-exempt status from the IRS.
- o Most faith-based organizations.
- o Nonprofits with incomes of \$25,000 or less.
- o Subsidiary organizations covered under a group return filed by the parent organization.
- o For specific exceptions, see the [instructions](#) for Forms 990 and 990-EZ.

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

- o Form 990-PF is the form that all 501(c)(3) private foundations and 4947(a)(1) non-exempt charitable trusts must file; only those types of exempt organizations use Form 990-PF.
- o Form 990-EZ is the "short form" for other 990 filers; exempt nonprofits with incomes between \$25,000 and \$1 million and total assets of less than \$2.5 million may file Form 990-EZ, although they are allowed to file Form 990 if they prefer.

- o Form 990 is the "long form" that other 990 filers with incomes of more than \$1 million or assets above \$2.5 million must file.

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 confidential by law. 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:

- o Social Security numbers
- o Street addresses of private residences
- o Street addresses of certain organizations, such as battered women's shelters
- o 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:

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