

# 501C-3 TAX FILING STARTER GUIDE



Developed for an AMPT Up Your Org workshop by Tia Lewis.

## 3 types of 990 Tax Forms

990 N

\$50,000 or less  
& no assets

990-EZ

\$50,001 -  
\$199,999 & less  
than \$500,000  
in assets

990

\$200,000+ or  
\$500,000 or  
more in assets



### Tax Due Dates

All 990 Forms are due at the **15th day of the 5th month** after tax year close

- May 15th for Calendar year
- November 30th for Fiscal year

### Accounting Methods

- **Cash:** reports transactions as they occur
- **Accrual:** reports transactions as they are earned
- **Other:** generally a hybrid of the two methods

## 990 N - ePostcard

**AMPT**  
ADVANCING NONPROFITS

### REQUIRE 8 SIMPLE PIECES OF INFORMATION:

1. Organization's EIN (Employer ID Number)
2. Tax year beginning and end date
3. Legal name & other names used
4. Mailing address
5. Name & address of principal officer
6. Website (optional)
7. Confirmation of gross receipts
8. If applicable, statement of plans to terminate

Electronically  
file at  
[irs.gov/990n](https://irs.gov/990n)

### Form 990 EZ Part III - Statement of Program Service Accomplishments

- **List** exempt purpose
- **Brag** about your program accomplishments, be specific
- **Grants** received for each program
- Expenses for each program

### Statement of Accomplishment Example:

*Rescued over 200  
dogs and birds  
provided them with  
medical attention  
and then found them  
forever homes with  
families.*



## UBIT - Unrelated Business Income Tax

Imposed on revenue earned from business activity that's not related to the charity mission, carried on regularly, and does not fall under an exception

Must meet all three requirements to be subject to UBIT:

- **Trade or business**
- **Not directly related to the exempt mission or purpose**
- **Carried out regularly**

## Additional Resources

- [Charities and Nonprofits IRS Page](#)
- [GuideStar](#)
- [Excluded Trade or Business Activities List](#)