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Tax-Exempt Orgs Urged Not to Include SSNs on Information Returns.

The IRS has urged (IR-2014-57) tax-exempt organizations facing the May 15 deadline for filing Form 990 series information returns and notices not to include Social Security numbers or other unnecessary personal information on the forms.May 15 is the 2013 filing deadline for organizations that use the calendar year as their fiscal year. Organizations that fail to file annual reports for three consecutive years will have their tax-exempt status automatically revoked as of the due date of the third required filing, the IRS said.

Both the IRS and most tax-exempt organizations are required by law to publicly disclose most parts of form filings, including schedules and attachments. Thus, the IRS asks filers not to include SSNs or other personally identifiable information about donors, clients, or benefactors because the public release of such information contributes to identity theft. The IRS also urged tax-exempt organizations to file forms electronically to reduce the risk of inadvertently including SSNs or other personal information.

Many Tax-Exempt Organizations Must File with IRS By May 15
to Preserve Tax-Exempt Status; Do Not Include
Social Security Numbers or Personal Data

April 29, 2014

WASHINGTON — With a key May 15 filing deadline facing many tax-exempt organizations, the Internal Revenue Service today cautioned these groups not to include Social Security numbers (SSNs) or other unneeded personal information on their Form 990, and consider taking advantage of the speed and convenience of electronic filing.Form 990-series information returns and notices are due on the 15th day of the fifth month after an organization's fiscal year ends. Many organizations use the calendar year as their fiscal year, making Thursday, May 15 the deadline for them to file for 2013.

Many Groups Risk Loss of Tax-Exempt Status

By law, organizations that fail to file annual reports for three consecutive years will see their federal tax exemptions automatically revoked as of the due date of the third required filing. The Pension Protection Act of 2006 mandates that most tax-exempt organizations file annual Form 990-series informational returns or notices with the IRS. The law, which went into effect at the beginning of 2007, also imposed a new annual filing requirement on small organizations. Churches and church-related organizations are not required to file annual reports.

No Social Security Numbers on 990s

The IRS generally does not ask organizations for SSNs and in the form instructions cautions filers not to provide them on the form. By law, both the IRS and most tax-exempt organizations are required to publicly disclose most parts of form filings, including schedules and attachments. Public release of SSNs and other personally identifiable information about donors, clients or benefactors could give rise to identity theft.

The IRS also urges tax-exempt organizations to file forms electronically in order to reduce the risk of inadvertently including SSNs or other unneeded personal information. Details are on IRS.gov.

Tax-exempt forms that must be made public by the IRS are clearly marked “Open to Public Inspection” in the top right corner of the first page. These include Form 990, 990-EZ, Form 990-PF and others.

What to File

Small tax-exempt organizations with average annual receipts of $50,000 or less may file an electronic notice called a Form 990-N (e-Postcard), which asks organizations for a few basic pieces of information. Tax-exempt organizations with average annual receipts above $50,000 must file a Form 990 or 990-EZ depending on their receipts and assets. Private foundations file a Form 990-PF.

Organizations that need additional time to file a Form 990, 990-EZ or 990-PF may obtain an extension. Note that no extension is available for filing the Form 990-N (e-Postcard).

Check Tax-Exempt Status Online

The IRS publishes the names of organizations identified as having automatically lost their tax-exempt status for failing to file annual reports for three consecutive years. Organizations that have had their exemptions automatically revoked and wish to have that status reinstated must file an application for exemption and pay the appropriate user fee.

The IRS offers an online search tool, Exempt Organizations Select Check, to help users more easily find key information about the federal tax status and filings of certain tax-exempt organizations, including whether organizations have had their federal tax exemptions automatically revoked.

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