



Nonprofit Alert: IRS.gov unveils an improved Tax Exempt Organization Search that includes 990s

May 14, 2018

The IRS recently replaced its "Select Check" feature on IRS.gov with a new Tax Exempt Organizations Search. As before, users will be able to confirm an organization's tax-exempt status and find out whether the organization is classified as a private foundation, public charity, supporting organization, or other type of organization.

For the first time, tax-exempt organizations' Form 990 series information returns will also be available on IRS.gov. For now, Form 990-series returns filed in January and February 2018 are available. The IRS will add future 990s monthly. The website will also include the 990-N ("e-postcard") information submitted by small organizations eligible to file that form (more on this below).

Although 990s (and forms 990-PF filed by private foundations) were previously publicly available from several internet sources, this change to IRS.gov is likely to lead to additional exposure of these important tax filings, which contain extensive information regarding tax-exempt organizations including their program service accomplishments and the compensation of officers and directors and the five highest paid employees and independent contractors.

The new Tax Exempt Organizations Search will also allow users to view IRS determination letters recognizing an organization's tax-exempt status dated on or after January 1, 2014. In public appearances, IRS officials had indicated that the new search function might allow access to recently filed Forms 1023 (the application for recognition of tax-exempt status). However, the new website does not allow access to 1023s at this time.

The new website does not alter the rule that tax-exempt organizations are required to make their 1023s and their 990s for the prior three years (without the names of contributors to public charities) available upon request.

Your organization's annual return might be due May 15!

Form 990s are normally due on the 15th day of the fifth month after an organization's tax-year ends. Thus, if an organization uses the calendar year as its tax year, the deadline is May 15.



Small tax-exempt organizations with average annual gross receipts of \$50,000 or less may file the Form 990-N. It only asks for a few basic items of information (name, address, etc.) and can be filed on IRS.gov.

To request an automatic six-month extension of a 990 series return (other than a 990-N), send Form 8868 to the IRS **by the due date (May 15 for calendar-year organizations)**.

For more information, contact Gray Plant Mooty's Nonprofit and Tax-Exempt Organizations Team.