



Annual exempt organization return: who must file

Every organization exempt from federal income tax under Internal Revenue Code section 501(a) must file an annual information return **except:**

1. A church, an interchurch organization of local units of a church, a convention or association of churches
2. An integrated auxiliary of a church
3. A church-affiliated organization that is exclusively engaged in managing funds or maintaining retirement programs
4. A school below college level affiliated with a church or operated by a religious order
5. Church-affiliated mission societies if more than half of their activities are conducted in, or are directed at persons in, foreign countries
6. An exclusively religious activity of any religious order
7. A state institution, the income of which is excluded from gross income under section 115,
8. A corporation described in Section 501(c)(1) that is organized under an Act of Congress, an instrumentality of the United States and is exempt from federal income taxes
9. A stock bonus, pension or profit-sharing trust that qualifies under Section 401(required to file Form 5500, Annual Return/Report of Employee Benefit Plan)
10. A religious or apostolic organization described in Section 501(d) (required to file Form 1065, U.S. Return of Partnership Income)
11. A governmental unit or an affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48 [PDF](#), 1995-2 C.B. 418
12. A private foundation described in Section 501(c)(3) and exempt under Section 501(a) (required to file Form 990-PF, Return of Private Foundation)
13. A political organization that is a state or local committee of a political party, a political committee of a state or local candidate, a caucus or association of state or local officials, or required to report under the Federal Election Campaign Act of 1971 as a political committee
14. An exempt organization (other than a private foundation) that normally has annual gross receipts of \$50,000 or less and therefore is eligible to file an annual electronic notice Form 990-N instead of an annual information return)*

15. A foreign organization, or an organization located in a U.S. possession, that normally has annual gross receipts from sources within the United States of \$50,000 or less and therefore is eligible to file an annual electronic notice (Form 990-N instead of an annual information return)
- **Note:** A Section 509(a)(3) supporting organization must generally file Form 990 or 990-EZ. The exceptions listed above are not available to a supporting organization unless it is an integrated auxiliary of a church (No. 2 above) or an exclusively religious activity of a religious order (No. 6).

Additional information

- Requesting Exemption from Requirement to File Form 990 or Form 990-EZ
- www.stayexempt.irs.gov/workshop - Interactive Training for Charities

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