

New Options to Help Exempt Organizations File Accurate Information Returns

The IRS recently released an updated version of the Short Form Return of Organization Exempt From Income Tax (Form 990-EZ), (<https://www.irs.gov/pub/irs-pdf/f990ez.pdf>) containing options that will help required filers of this annual information return more easily navigate through the form and avoid the more common mistakes the IRS regularly sees from filers. According to the IRS, "...one out of three paper filers of this return has an error on their form."

Help Icons

The updated Form 990-EZ includes 29 "help" icons that describe key information needed to complete many of the information fields on the Form. They also provide links to additional helpful information available on the IRS [website](https://www.irs.gov). These "pop-up" boxes share information to help qualifying small and mid-size exempt organizations avoid common mistakes when filling out the form and filing their return.

The "help" icons are marked in boxes with a blue question mark. The icons and underlying links work on any device with Adobe Acrobat Reader and internet access. Once completed, filers can print Form 990-EZ and mail it to the IRS.

Note that the new help icons do not replace the Form 990-EZ instructions (<https://www.irs.gov/pub/irs-pdf/i990ez.pdf>), so the preparer should review the form's instructions when completing a return and use the help icons as an additional tool.

Filing Deadline

Form 990-series returns are due on the 15th day of the fifth month after an organization's tax year ends. For organizations using the calendar year as their tax year, this would make May 15, 2017, the deadline to file for tax year 2016. A single, six month extension of time to file can be obtained, but the extension must be filed as it is not automatic.

Assistance

Unsure how this change affects you or need assistance preparing and filing your annual return? We strongly recommend you engage the services of a local CPA with experience in working with religious organizations and the filing of these returns. Need help finding a local CPA? Please contact our office and we will be happy to recommend a local expert in your area.

DISCLAIMER

This material is presented with the understanding that the author is providing basic information only, and assumes no liability whatsoever in connection with its use. Tax laws are constantly changing, are subject to differing interpretations, and the facts and circumstances in any particular situation may not be the same as those presented here. Therefore, we urge you to do additional research and make sure that you are fully informed and knowledgeable before using the information contained herein.