**Annual Tax Filing for Organizations**

In general, exempt organizations are required to file [annual returns](https://www.irs.gov/charities-non-profits/annual-exempt-organization-returns-notices-and-schedules), although there are [exceptions](https://www.irs.gov/charities-non-profits/annual-exempt-organization-return-who-must-file). If an organization does not file a required return or files [late](https://www.irs.gov/charities-non-profits/annual-exempt-organization-return-due-date), the IRS may assess [penalties](https://www.irs.gov/charities-non-profits/annual-exempt-organization-return-penalties-for-failure-to-file). In addition, if an organization does not file as required for three consecutive years, it automatically loses its tax-exempt status.

Effective for tax years beginning after July 1, 2019, the Taxpayer First Act, Pub. L. No. 116-25 Section 2301, requires organizations exempt from taxation under section 501(a) to file their annual Form 990 and Form 990-PF returns electronically, unless covered by one of the exceptions listed in the [form instructions](https://www.irs.gov/charities-non-profits/exempt-organizations-forms-and-instructions).  Form 990-EZ filers are required to file electronically for tax years ending July 31, 2021, and later. This [IRS News Release](https://www.irs.gov/newsroom/irs-recent-legislation-requires-tax-exempt-organizations-to-e-file-forms) contains a summary of e-filing requirements.

The IRS sends back [Form 990 series returns](https://www.irs.gov/charities-non-profits/required-filing-form-990-series) filed on paper – and rejects electronically filed returns – when they are materially incomplete or the wrong return. If we send back your organization’s return, follow the instructions in the accompanying letter and on [this page](https://www.irs.gov/charities-non-profits/exempt-organizations-annual-reporting-requirements-filing-procedures-incomplete-returns).

The most [common errors](https://www.irs.gov/charities-non-profits/exempt-organizations-annual-reporting-requirements-filing-procedures-incomplete-returns) causing the return of a Form 990 series returns are missing or incomplete schedules .

Review these pages for Form 990, 990-EZ, and 990-PF filing tips:

* [990-series forms and schedules](https://www.irs.gov/charities-non-profits/required-filing-form-990-series)
* [Filing thresholds - which 990-series return to file](https://www.irs.gov/charities-non-profits/form-990-series-which-forms-do-exempt-organizations-file-filing-phase-in)
* [Table of due dates for exempt organizations annual returns](https://www.irs.gov/charities-non-profits/return-due-dates-for-exempt-organizations-annual-return)
* [Which form should I use?](https://www.irs.gov/charities-non-profits/form-990-series-which-forms-do-exempt-organizations-file-filing-phase-in)
* [Annual electronic notice (*e-Postcard*) for small exempt organizations](https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard)
* [Filing tips](https://www.irs.gov/charities-non-profits/form-990-filing-tips)
* [Annual Reporting Requirements FAQs](https://www.irs.gov/charities-non-profits/questions-about-the-annual-reporting-requirements-for-exempt-organizations)

<https://www.irs.gov/charities-non-profits/annual-filing-and-forms>