

[Home](#)[Products](#)[My Account](#)[About Us](#)[Contact Us](#)[News](#)[Blogs](#)

Welcome Guest! [Login](#) | [Register](#)

- [Analyze Nonprofit Data](#)
- [Give to Charity](#)
- [Update Nonprofit Report](#)

[Search GuideStar](#) |[Advanced Search >](#)[Refine Your Search >](#)[Start New Search](#)

Form 990

[Home](#) > [Help](#) > [Frequently Asked Questions](#) > Form 990

FAQs: Form 990

1. [What is a IRS Form 990?](#)
2. [Where does GuideStar get the 990s?](#)
3. [Do I have to pay to see 990s on GuideStar?](#)
4. [How do I find 990s on GuideStar?](#)
5. [Why can't I find a 990 for the organization that interests me?](#)
6. [What organizations are required to file Form 990?](#)
7. [Which organizations are not required to file Form 990?](#)
8. [What is the difference between Form 990, Form 990-EZ, and Form 990-PF?](#)
9. [What is the deadline for filing a 990?](#)
10. [How long after an organization files its 990 with the IRS does it take for the 990 to appear on GuideStar?](#)
11. [Why are some pages of a Form 990 blank when I print it?](#)
12. [When I looked at a 990, the donors' names were blacked out.](#)
13. [Does GuideStar make any other changes on the 990 images?](#)
14. [I'm a novice at reading 990s. Do you have any advice?](#)

1. What is a IRS Form 990?

Form 990 is an annual reporting return that certain federally tax-exempt organizations must file with the IRS. It provides information on the filing organization's mission, programs, and finances.

2. Where does GuideStar get the 990s?

The 990s come from two sources: the IRS and the organizations themselves. The IRS sends the 990s to GuideStar as TIFF images, which GuideStar converts to PDFs and posts on the site. The database contains more than 2 million Form 990 images provided by the IRS, and new images arrive from the IRS monthly.

Form 990 images received from the IRS are posted in the "Forms 990 & Docs" tab of the filing organization's GuideStar nonprofit report.

Any organization in the database can also post PDF files of its 990s. Form 990 images received from an organization are also posted in the "Forms 990 & Docs" tab of the organization's GuideStar nonprofit report.

3. Do I have to pay to see 990s on GuideStar?

There is no charge to view the 990s GuideStar has received from the IRS and nonprofits, but you must register to access them.

4. How do I find 990s on GuideStar?

1. Enter a nonprofit's name in the search field on GuideStar's Web site at www.guidestar.org.
2. Hit the Search button.
3. On the search results page, click on the name of the nonprofit you are searching for.
4. In the organization's nonprofit report, click the "Forms 990 & Docs" tab.
5. Click on the link for the Form 990 that you want to view.

5. Why can't I find a 990 for the organization that interests me?

If there is not a Form 990 link on the "Forms 990 & Docs" tab on a nonprofit's report page, we do not have a Form 990 for the organization. There are several reasons why we might not have Forms 990 for an organization:

- o The organization is not required to file.
- o The organization is newly formed and has not filed yet.
- o The organization has not filed yet for the year.
- o The organization has filed but GuideStar has not received the return from the IRS.
- o The organization is not a 501(c)(3) organization, and we have not received its Form 990 from the IRS yet.
- o The organization is a religious entity that is not required to file a return with the IRS.

6. What organizations are required to file Form 990?

- o With some exceptions (see question 5), federally tax-exempt nonprofits that have incomes of more than \$25,000

- o All 501(c)(3) private foundations, regardless of income

7. Which organizations are not required to file Form 990?

- o Nonprofits that have not received tax-exempt status from the IRS.
- o Most faith-based organizations.
- o Nonprofits with incomes of \$25,000 or less.
- o Subsidiary organizations covered under a group return filed by the parent organization.
- o For specific exceptions, see the instructions for Forms 990 and 990-EZ.

8. What is the difference between Form 990, Form 990-EZ, and Form 990-PF?

- o Form 990-PF is the form that all 501(c)(3) private foundations and 4947(a)(1) non-exempt charitable trusts must file; only those types of exempt organizations use Form 990-PF.
- o Form 990-EZ is the "short form" for other 990 filers; exempt nonprofits with incomes between \$25,000 and \$1 million and total assets of less than \$2.5 million may file Form 990-EZ, although they are allowed to file Form 990 if they prefer.
- o Form 990 is the "long form" that other 990 filers with incomes of more than \$1 million or assets above \$2.5 million must file.

9. What is the deadline for filing a 990?

There is no one date on which all Forms 990 must be submitted to the IRS. Instead, a nonprofit's filing date is determined by the end of its fiscal year (the 12-month period for which the organization plans the use of its funds); each filing organization is required to file "by the 15th day of the 5th month after" its fiscal year ends.

Organizations can also receive up to two 90-day extensions of time to file. Thus, the Form 990 for a nonprofit whose fiscal year ended on December 31, 2004, might not be filed until November 15, 2005:

Accounting Period	990 Due Date	Due Date with 1 Extension	Due Date with 2 Extensions
January 1, 2008 - December 31, 2008	May 15, 2009	August 15, 2009	November 15, 2009

10. How long after an organization files its 990 with the IRS does it take for the 990 to appear on GuideStar?

It takes two months, approximately.

11. Why are some pages of a Form 990 blank when I print it?

This happens for some users of Acrobat Reader 6.0 and higher. The workaround is to change the print settings in Acrobat Reader. In the "Page Scaling" drop-down menu, choose "None." See a [screen shot](#) for more help.

12. When I looked at a 990, the donors' names were blacked out.

For most exempt organizations, donors' names and address of donors listed on Form 990 or 990-EZ are confidential by law. The IRS redacts—masks—this information before sending the 990 images to us. The

organizations themselves must also redact information that can identify a donor before making copies of their 990s publicly available.

Only donors to private foundations and Section 527 political organizations that file Form 990 or 990-EZ are public information.

13. Does GuideStar make any other changes on the 990 images?

The following information may be masked on a 990 image at the filing organization's request; the organization may be charged a fee for the redaction:

- Social Security numbers
- Street addresses of private residences
- Street addresses of certain organizations, such as battered women's shelters
- Names of individuals receiving hardship scholarships, treatment for sexually transmitted diseases, or other services

Neither GuideStar nor the IRS, however, will mask other information on the 990s.

14. I'm a novice at reading 990s. Do you have any advice?

Yes. Here is some suggested reading:

- "[IRS Form 990 Isn't the Whole Story](#)"
- "[How to Read the IRS Form 990 & Find Out What it Means](#)"

[Help](#) | [Privacy Policy](#) | [Legal Notice](#) | [Terms of Use](#) | [Top 500 Viewed Nonprofits](#)

GuideStar is a 501(c)(3) nonprofit organization. Copyright © 2009, GuideStar USA, Inc. All rights reserved.



[Home](#)
[Products](#)
[My Account](#)
[About Us](#)
[Contact Us](#)
[News](#)
[Blogs](#)



Welcome Guest! [Login](#) | [Register](#)

- [Analyze Nonprofit Data](#)
- [Give to Charity](#)
- [Update Nonprofit Report](#)

[Search GuideStar](#) |
[Advanced Search >](#)
[Refine Your Search >](#)
Organization name, EIN,
Nonprofit Search

[Start New Search](#)

[Help](#)

- [Frequently Asked Questions](#)
- [Glossary](#)
- [Search Tips](#)

[Home](#) > [Help](#) > Glossary

Glossary

[A](#) | [B](#) | [C](#) | [D](#) | [E](#) | [F](#) | [G](#) | [H](#) | [I](#) | [J](#) | [K](#) | [L](#) | [M](#) | [N](#) | [O](#) | [P](#) | [Q](#) | [R](#) | [S](#) | [T](#) | [U](#) | [V](#) | [W](#) | [X](#) | [Y](#) | [Z](#)

A

Accounts Payable

The amount owed by the organization to outside sources for items and services.

Accounts Receivable

Unpaid money owed to the organization from outside sources for services rendered.

Audited Statements

An evaluation by an independent auditing firm of a nonprofit organization's financial position.

B

BMF

Business Master File, the Internal Revenue Service's list of more than 1.5 million nonprofits registered with the IRS as tax-exempt organizations.

C

Charitable Trust Number (CT Number)

A Charitable Trust Number is assigned to each nonprofit organization that registers with the Attorney General's Registry of Charitable Trusts to operate in California.

D

D.B.A. (Doing Business As)

An alternative name or trade name used by a business. For example, GuideStar USA, Inc. does business as "GuideStar."

Deferred Revenue

Money that the organization has received, but has not yet earned as of the closing date on the balance sheet. The amount is carried as a liability until the organization provides the goods or services for which the money was received.

Direct Public Support

Contributions, gifts, grants, and bequests received directly from the public. Includes amounts received from individuals, trusts, corporations, estates, foundations, public charities, or raised by an outside professional fundraiser.

Donor-Advised Fund

A donor-advised fund is a charitable giving vehicle administered by a third party and created for the purpose of managing charitable donations on behalf of an organization, family, or individual. It offers the opportunity to create an easy-to-establish, low cost, flexible vehicle for charitable giving as an alternative to direct giving or creating a private foundation.

E

Employer Identification Number (EIN)

A nine-digit number assigned by the Internal Revenue Service. Every IRS-designated tax-exempt nonprofit organization has its own EIN.

Expenses

The organization's financial outlay for the tax period.

F

Fiscal Year

A 12-month period for which an organization plans the use of its funds. This period may be a calendar year but can be any 12-month period. A fiscal year accounting period should normally coincide with the natural operating cycle of the organization. If an organization files an IRS Form 990, it is required to define its accounting period on Line A at the top of the form.

Fixed Assets

Estimated value of land, buildings, equipment, and other tangible items owned by the organization.

Form 990

IRS Form 990 is an annual document used by approximately one-third of all public charities to report information about their finances and operations to the federal government. GuideStar uses data from Form 990 to populate its database with financial information about nonprofit organizations. Posting Form 990 images on the GuideStar Web site is an ongoing process.

Fundraising Expense

Total expenses incurred in soliciting contributions, gifts, grants, etc.

G

Government Grants

Payments from the government to a nonprofit organization to further the organization's public programs.

Grants Payable

Unpaid amount of grants or awards that an organization plans to pay other organizations or individuals.

Gross Profit from Inventory Sales

Gross sales, less returns and allowances, from the sales of items the organization either makes to sell or buys for resale.

I

Income

Money that the organization has received from contributions, grants, the performance of services, etc. GuideStar takes this figure from line 12 of IRS Form 990. These are net figures from which rental expenses, costs, sales expenses, direct expenses, and costs of good sold (lines 6b, 8b, 9b, and 10b on Form 990) have been deducted. If GuideStar currently has no Form 990 information, the figure is taken from the IRS Business Master File. Income listed on the Business Master File is a gross figure that includes the expenses listed above. For Form 990-EZ, the BMF income figure is generated by using line 9 of Part I and adding in the expense items, i.e. line 5b (Cost or Other Basis and Sales Expenses). The BMF income amount for the Form 990-PF is generated by using Part I, line 10b (Cost of Goods) and adding line 12, Column a (Total Revenue) and Part IV, line 1, column g (Cost or Other Basis plus Expense of Sale).

Indirect Public Support

Contributions received indirectly from the public (1) through solicitation campaigns conducted by federated fundraising agencies or organizations such as the United Way; (2) from a parent organization or another organization with the same parent; or (3) from a subordinate organization.

Inventories for Sale or Use

Estimated value of materials, goods, and supplies purchased or manufactured by an organization and held for sale or use at some time in the future.

IRS Publication 78

Also known as the Cumulative List of Organizations, IRS Publication 78 lists all organizations to which charitable contributions are tax deductible. The Publication 78 record for each organization includes the organization's name, its city, and its current tax-exempt status, including what percentage of contributions to it are tax deductible.

IRS Subsection Code

The portions of the United States tax code that define the type of exempt organization a nonprofit is.

L

Letter of Determination

A letter from the IRS to a nonprofit organization stating that the organization has successfully applied for tax-exempt status. In this document the IRS indicates under which section of the Internal Revenue Code an organization is qualified.

Liabilities

An organization's pecuniary obligation or debt.

M

Management and General Expense

Expenses for the general functioning of the organization but not related to fundraising or programs. Such expenses include the salaries of the chief officer and the chief officer's staff for activities not related to fundraising or programs. Other costs include those associated with meetings of the board of directors or similar governing group; legal services;

accounting; liability insurance; office management; auditing; personnel; preparation, publication, and distribution of an annual report; and investment expenses not related to programs or rental income.

Membership Dues and Fees

Members' and affiliates' dues or fees that are not contributions.

Mission

The main purpose for which an organization exists.

N

Net Gains from Non-Inventory Sales

Securities, real estate, royalty interest, partnership interest, all other non-inventory assets (such as program-related investments and fixed assets used by the organization in its related and unrelated activities), less costs, depreciation, and selling expenses.

Net Income from Special Events

Income earned from all special fundraising events and activities, less costs.

Net Rental Income

Rental income earned from all non-program-related property, less costs.

NTEE Code

National Taxonomy of Exempt Entities Code, created by the National Center for Charitable Statistics; A classification system for nonprofits that divides the nonprofit world into categories.

O

Operating Programs

Programs and activities by which the organization accomplishes its mission.

P

Pledges & Grants Receivable

Funds promised to an organization from grantmakers, individual donors, etc., but not yet received.

Private Foundation

A private foundation is a legal entity set up by an individual, a family or a group of individuals, for a purpose such as philanthropy. Unlike a charitable foundation, a private foundation does not solicit funds from the public.

Program Services Revenue

Fees and other monies received by an organization for services rendered. These services must relate directly to the primary purpose for which the organization received its tax-exempt status.

Public Charity

A public charity normally receives a substantial part of its income, directly or indirectly, from the general public or from the government. The public support must be fairly broad, not limited to a few individuals or families.

R

Revenue

The total yield of sources of income for the organization for the tax period.

Ruling Year

The year that the IRS granted an organization 501(c)(3) status.

T

Tax-Exempt Bond Liabilities

The amount of tax-exempt bonds (or other obligations) issued by an organization on behalf of a state or local governmental unit, or by a state or local governmental unit on behalf of an organization, and for which an organization

has a direct or indirect liability. Tax-exempt bonds include state or local bonds and any obligations, including direct borrowing from a lender, or certificates of participation.

Total Assets

All income received and property owned by the organization.

Total Liabilities

All expenditures paid and debts owed by the organization.

[Help](#) | [Privacy Policy](#) | [Legal Notice](#) | [Terms of Use](#) | [Top 500 Viewed Nonprofits](#)

GuideStar is a 501(c)(3) nonprofit organization. Copyright © 2009, GuideStar USA, Inc. All rights reserved.