

IRS Information Responsibilities for Tax-Exempt Organizations

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CMSA National and Chapter Fiscal Year: January 1 – December 31

Chapter's Return Due Date: May 15 (15th day of the 5th month after the end of the fiscal year.)

Filing Extension:

The due date may be extended for three months, without showing cause, by filing [Form 8868](#) before the due date; an additional three-month extension may be requested on Form 8868 if the organization shows reasonable cause why the return cannot be filed by the extended due date.

Will my organization's exempt status be revoked if I filed a request to extend the due date for filing my annual information return?

No. If you filed [Form 8868](#) by your organization's filing due date, then file as required by the extended due date, the organization's exempt status will not be automatically revoked during the extension period. Note: Form 8868 **cannot be filed** to extend the due date of a Form 990-N (e-postcard).

Who files the chapter's 990 Form return?

Even though the chapters are affiliates of CMSA, and subordinates under CMSA's Group Exemption, the chapters' information is not included through CMSA National in a group return. The chapter must file its own return.

2010 Tax Year and later	Name of Form	Form to File	Instructions
Gross receipts: normally less than or equal to \$50,000 Note: Organizations eligible to file the <i>e-Postcard</i> may choose to file a full return	Annual Electronic Notice	990-EZ	n/a
Gross receipts: Less than \$200,000, and Total assets: Less than \$500,000	Short Form Return of Organization Exempt from Income Tax (990-EZ)	990-EZ or 990	Instructions
Gross receipts: Greater than or equal to \$200,000, or Total assets: Greater than or equal to \$500,000	Return of Organization Exempt from Income Tax (990)	990	Instructions

Note: Prior to 2010 Tax Year, IRS threshold was less than \$25,000 for 990-N. \$25,000 or more had to file a 990 or 990 EZ.