

IRS Modifies Filing Thresholds

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On January 13, 2011, the Internal Revenue Service reminded tax-exempt organizations that normally have gross receipts of less than \$50,000 that they can avoid having to file the long Form 990 for the 2010 tax year and can file the E-postcard instead. In contrast, the Form 990-EZ requirements have been changed to require more organizations to file the full Form 990. For the 2009 tax year, organizations having gross receipts of less than \$500,000 and total assets of less than \$1.25 million could file the less comprehensive Form 990-EZ. For the 2010 tax year, however, only organizations having gross receipts of less than \$200,000, and total assets of less than \$500,000 qualify to file Form 990-EZ.