

ANNUAL FILING FORMS FOR CHARITABLE ORGANIZATIONS

FEDERAL FORM 990 SERIES

FORM TO FILE	GROSS RECEIPTS
990-N (e-Postcard)	Gross receipts normally \leq \$50,000 Note: Organizations eligible to file the e-Postcard may choose to file a full return
990-EZ or 990	Gross receipts $<$ \$200,000, and Total assets $<$ \$500,000
990	Gross receipts \geq \$200,000, or Total assets \geq \$500,000

**Must be filed by the 15th day of the 5th month after the end of the organization's fiscal year.
A 6-month extension may be requested.**

PENNSYLVANIA CHARITABLE ORGANIZATION REGISTRATION STATEMENT (FORM BCO-10)

Gross Annual Contributions	Type of Financial Statements Required	Registration Fee
Section 162.7(a) organizations	None	\$15
\$25,000 or less	Internally Prepared, Compiled, Reviewed, or Audited	\$15
\$25,001 to less than \$100,000	Internally Prepared, Compiled, Reviewed, or Audited	\$100
\$100,000 to less than \$500,000	Compiled, Reviewed or Audited	\$150
\$250,000 to less than \$750,000	Reviewed or Audited	\$150/\$250
Greater than \$500,000	Audited	\$250

Must be filed by the 15th day of the 11th month after the end of the organization's fiscal year.

PENNSYLVANIA PUBLIC DISCLOSURE FORM BCO-23

An organization that is not required to file an IRS 990 Return must file a BCO-23 Form. This includes an organization that files a 990N, 990EZ, or 990PF. **Must be filed 315 days after the end of the organization's fiscal year.**

FORMS 1099-NEC

Form 1099-NEC is required when all four of the following conditions are met:

1. You made the payment to someone who is not your employee.
2. You made the payment for services in the course of your nonprofit organization.
3. You made the payment to an individual, partnership, vendor, or estate.
4. You made payments to the payee amounting to at least \$600 during the year.

Attorney fees paid in the course of your trade or business for services an attorney renders to you are reported in box 1 of Form 1099-NEC.

FORMS 1099-MISC

Form 1099-MISC is used by organizations to report payments of \$600 or more for certain types of miscellaneous compensation, such as rents, and awards to the IRS and to the recipients of those payments.

FORM W-9: REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION

Each 1099 recipient should complete and sign Form W-9.

WHEN ARE FORM 1099-NEC AND FORM 1099-MISC DUE?

Form 1099-NEC and Form 1099-MISC are due to the IRS on different dates. Form 1099-NEC is due by January 31, while Form 1099-MISC is due by February 28. However, you must send both forms to recipients by January 31.

FORM W2-G - CERTAIN GAMBLING WINNINGS

If you pay the winner of a game more than a certain amount, you must report the amount and information about the winners to the IRS. The threshold amount at which winnings become reportable depends on the type of game involved. Unless the winnings are from poker, keno, bingo or slot machines, you must report a payment of winnings, including raffle prizes, when the amount paid is: \$600 or more and at least 300 times the amount of the wager. In determining whether the \$600 threshold is met, you may reduce the winnings by the amount of the wager.

WRITTEN ACKNOWLEDGEMENTS FOR CHARITABLE CONTRIBUTIONS

The written acknowledgment required to substantiate a charitable contribution of \$250 or more must contain the following information:

- name of the organization;
- amount of cash contribution;
- description (but not value) of non-cash contribution;
- statement that no goods or services were provided by the organization, if that is the case;
- description and good faith estimate of the value of goods or services, if any, that the organization provided in return for the contribution; and
- a statement that goods or services, if any, that the organization provided in return for the contribution consisted entirely of intangible religious benefits if that was the case.