

**GUIDELINES FOR FILING
Forms 990EZ, 990 and 990-T**

All Sections must file an annual return using the above forms when applicable, except as defined below:

1. FORM 990EZ and FORM 990 (See Sample Copies Attached)

Form 990EZ is a short version of "Form 990 Return of Organization Exempt From Income Tax" and is designed for use by small tax-exempt organizations with **Gross Receipts of less than \$100,000**. (A Form 990 must be filed if Gross Receipts are \$100,000 or more.) However, **Sections whose annual Gross Receipts are normally under \$25,000 need not file Form 990 EZ nor a Form 990.**

2. IF YOUR SECTION RECEIVES A FORM 990EZ OR FORM 990 PACKAGE

If you receive a Form 990EZ or Form 990 package with a preaddressed mailing label, the IRS requests that you file anyway. Attach the label to the name and address space on the return, check Box "J" on Form 990EZ, or Box "K" on Form 990, in the area above Part 1, to indicate that the Section's Gross Receipts are below the \$25,000 filing minimum; sign and date the return and mail it to the IRS Service Center for your area (see Appendix Q). This will help the IRS to update their records, and they will not have to contact your Section asking why no return was filed.

Also, a Form 990EZ (or Form 990) Package will not be mailed to you in the future; and your Section won't have to file until the Section's Gross Receipts exceed the \$25,000 minimum.

3. SCHOLARSHIPS

Sections that provide scholarships to individuals should review the "Instructions for Form 990EZ, Page 8, Line 10 - Grants and similar amounts paid." Sections also need to review Appendix S, ISA's "Guidelines for Scholarship Programs."

4. FORM 990-T - EXEMPT ORGANIZATION BUSINESS INCOME TAX RETURN

Form 990-T must be filed (whether or not Form 990EZ or Form 990 is required) if the Section has Gross Receipts of \$1,000 or more from business activities unrelated to the Section's tax exempt purpose.

SCHEDULE 1

FORM 990EZ
Gross Receipts & Expenses
(For Section Information Only)

Gross Receipts

Line 2 Program Service Revenue

	<u>TOTAL</u>
Exhibition	\$15,000
Meetings	2,500
Conference & Course Fees	3,500
Newsletters (advertising)	<u>4,000*</u>
<u>Total Line 2</u>	<u>\$25,000</u>

*ISA Sections Note:

Gross Receipts from unrelated business (advertising and list sales) of \$1,000 or higher requires filing a Form 990-T.