

Maintaining your Tax-Exempt Status

Form 990

Although most tax-exempt organizations do not pay federal taxes, nonprofit tax-exempt organizations are required to file annual tax returns with the IRS. This is done by annually filing a Form 990.

The type of Form 990 that your Grange will file is determined by the filing year and the gross receipts of the organization. Larger nonprofits with gross receipts of more than \$50,000 file Form 990 or 990-EZ. Smaller nonprofits with gross receipts of less than \$50,000 file Form 990-N (e-Postcard). Most of our Granges will file the 990-N

When is the IRS Form 990 due?

The Form 990 is due on the 15th day of the 5th month after the end of the organization's taxable year. Most of our Subordinate/Community Granges received their EIN while the State Grange still had a year end of April 30th. Which means that most of our Granges are required to file between May 1st and September 15th each year. A few Oregon Granges do have a year end of December 31st and those Granges would need to file between January 1st and May 15th.

What happens if our nonprofit does not file IRS Form 990?

If your Grange fails to file a Form 990 three years in a row, the IRS will automatically revoke its tax-exempt status. The IRS has no appeal process for automatic revocations due to failure to file an appropriate Form 990 for three years. Without this status, your Grange could be subject to paying income taxes.

Each year in May the State Grange sends out information to the Secretary for filing the 990-N report.

State of Oregon Incorporation

We encourage each Grange to be incorporated with the Secretary of State's office. There is a \$50 annual fee for this and can be taken care of online or via mail. The State Grange does not send any reminders about this as each Grange can be incorporated as of a different date. To check on your Grange go to the Oregon Secretary of State website for business registry. You should be able to simply type the name of your Grange and it should come up. Here you can check the date your incorporation fee is due and if the filing is up to date. **This is not associated with the 990 filing.**