

TABLE T103

Other Federal Filing Requirements of Exempt Organizations<sup>a</sup>

Category/Form	Purpose	Reporting Period	Due Date
<b>Employee Related:</b>			
941	To report social security and income taxes withheld and social security taxes paid by the employer. <sup>b</sup>	Quarterly	4/30 7/31 10/31 1/31
W-2	To report payment of wages, other compensation, income tax withheld, and social security and medicare taxes withheld.	Annual	1/31 (to employee) 2/28 (to Social Security Administration)
W-3	To transmit W-2s to Social Security Administration.	Annual	2/28
940 or 940-EZ	To determine employer's liability for federal unemployment tax (FUTA). <sup>c</sup>	Annual	1/31
943	To report wages and payroll taxes withheld on farm workers.	Annual	1/31 (or 2/10 if taxes deposited timely)
1099-R	To report distributions from retirement or profit-sharing plans, IRAs, SEPs, or insurance contracts.	Annual	1/31 (to payee) 2/28 (to IRS) <sup>d</sup>
5500 or 5500-C/R	To report information concerning employee benefit plans (e.g., pension, deferred compensation) maintained by the employer.	Annual	7/31 (or, if reporting on a fiscal year, the last day of the 7th month after the close of the plan year)
<b>Independent Contractors and Lessors:</b>			
1099-INT	To report interest payments of \$10 or more during a calendar year to unincorporated entities.	Annual	1/31 (to payee) 2/28 (to IRS) <sup>d</sup>
1099-MISC	To report payments of \$600 or more to unincorporated entities providing services (e.g., legal, accounting, repairs); renting property to the organization; or receiving commissions, fees, royalties, or other nonemployee compensation from the organization in the course of a trade or business. <sup>e</sup>	Annual	1/31 (to payee) 2/28 (to IRS) <sup>d</sup>
1096	To transmit 1099s to the IRS.	Annual	2/28
<b>Other Tax Returns:</b>			
720	To report various federal excise taxes.	Quarterly	4/30 7/31 10/31 1/31
990-T	To report gross income of \$1,000 or more from business unrelated to the organization's exempt purpose. (Key Issue 11A.) Also filed to pay the Section 6033(e)(2) proxy tax. (See Key Issue 16C.)	Annual	Generally 15th day of 5th month after tax year-end

Category/Form	Purpose	Reporting Period	Due Date
990-W	To calculate estimated tax payments due on unrelated business income and net investment income (for private foundations). <b>Note:</b> A private foundation's 1st quarter estimated tax payment is due on the 15th day of the 5th month. (Key Issue 16E)	Quarterly	Payments are due by the 15th day of the 4th, 6th, 9th, and 12th months of the tax year; form is retained by taxpayer
1041	Filed by Section 4947(a)(1) charitable trusts with any taxable income or gross receipts of \$600 or more.	Annual	15th day of 4th month after tax year-end
1120-POL	Filed by Section 527 political organizations that have more than \$100 in political organization taxable income or gross receipts of more than \$25,000 without regard to whether they have taxable income. Section 501(c) organizations that are not political organizations must file Form 1120 if they are treated as having political organization taxable income under IRC Sec. 527(f)(1).	Annual	15th day of 3rd month after tax year-end
4720	For Section 501(c)(3) organizations and their managers to report liability for tax related to (1) certain lobbying and political activities; (2) the payment of premiums on personal benefit contracts; and (3) excess benefit transactions. Also used by private foundations to report liability for certain excise taxes.	Annual	Normally 15th day of 5th month after tax year-end
<b>Other Forms:</b>			
SS-4	To apply for the organization's employer identification number.	N/A	No deadline (but should be filed as soon as possible.)
W-2G	To report prizes awarded during or as a part of a charitable fundraising activity such as a raffle (prize must equal or exceed \$600).	Annual	Furnished to winner by 1/31 of the following year (to payee); 2/28 (to IRS) <sup>d</sup>
W-9	To request the taxpayer ID number of the winner of a prize of \$600 or more.	N/A	Before prize is awarded
56	To notify IRS of a fiduciary relationship (e.g., when an organization becomes the trustee of a trust) so that the fiduciary receives proper notice from the IRS of tax assessments, etc., affecting the trust.	N/A	No deadline
926	To report certain property transfers to a foreign corporation.	Annual	File with tax return for the tax year that includes the date of transfer
945	To report income tax withheld from nonpayroll distributions or payments (e.g., gambling winnings, backup withholding).	Annual	1/31 (or 2/10 if taxes deposited timely)
1098	To report mortgage interest of \$600 or more received in a trade or business from an individual or sole proprietor.	Annual	1/31 (to payee) 2/28 (to IRS) <sup>d</sup>

**Table T103  
(Continued)**

Category/Form	Purpose	Reporting Period	Due Date
1098-C	To report to the IRS the contribution of a qualified vehicle that has a claimed value of more than \$500. Copy B must be furnished to a donor for attachment to the donor's income tax return. Copy B also can be used to satisfy the requirement for a contemporaneous written acknowledgment of the contribution.	Annual	2/28 to the IRS. <sup>d</sup> If used as acknowledgment to donor, within 30 days of arm's-length sale of vehicle or within 30 days of date of contribution if vehicle will not be sold before completion of material improvements or significant intervening uses; or if vehicle will be transferred to needy individual for significantly less than FMV.
1098-E	To report student loan interest of \$600 or more from an individual in the course of a trade or business.	Annual	1/31 (to payee) 2/28 (to IRS) <sup>d</sup>
1098-T	For eligible educational institutions to report tuition for each enrolled student for whom there is a reportable transaction.	Annual	1/31 (to payee) 2/28 (to IRS) <sup>d</sup>
1099-B	To report certain transactions by a broker or barter exchange.	Annual	1/31 (to payee) 2/28 (to IRS) <sup>d</sup>
1099-C	For organizations engaged in the trade or business of lending money to report to the debtor cancellation of debt of \$600 or more.	Annual	1/31 (to payee) 2/28 (to IRS) <sup>d</sup>
1128	To adopt, change, or retain a tax year. (Key Issue 33B)	N/A	Due date of tax return for first effective year
3115	To apply for a change in accounting method. (Key Issue 33C)	N/A	File one copy with Form 990 or 990-EZ; file a duplicate copy with IRS no earlier than first day of year of change and no later than when tax return is filed
3800	To claim certain tax credits.	Annual	File with Form 990-T
4466	To apply for a quick refund of income tax if the organization overpaid its estimated tax by at least 10% of expected liability and \$500.	Annual	16th day of third month after end of tax year and before Form 990-T is filed
4506-A	Request for public inspection or copy of exempt organization IRS form.	N/A	No deadline
4562	To report depreciation and amortization expense. (Key Issue 15D)	Annual	File with Form 990 or 990-T

**Table T103**  
**(Continued)**

Category/Form	Purpose	Reporting Period	Due Date
5578	For church schools (that are not separate legal entities from the church) or other tax-exempt schools not required to file Form 990 or 990-EZ; to provide the IRS with annual certification of racial nondiscrimination.	Annual	15th day of 5th month after tax year-end
5768	Election/revocation of election by an eligible Section 501(c)(3) organization to make expenditures to influence legislation.	N/A	Election must be made within the first taxable year to which it applies. Revocation must be made before the first day of the tax year to which it applies.
6198	To report loss from an unrelated business activity subject to the at-risk limitation rules.	Annual	File with Form 990-T
8275/8275-R	To disclose items or positions taken in Form 990-T that are contrary to Treasury regulations.	Annual	File with Form 990-T
8282	To report disposition of donated property held less than three years and valued at more than \$5,000. (Key Issue 5E)	N/A	125 days after the date of disposition
8283	To support noncash charitable contributions. (Key Issue 15C)	Annual	File with Form 990-T
8300	To report receipt in a trade or business activity of \$10,000 or more of cash <sup>f</sup> (reporting requirement does not apply to the receipt of charitable contributions).	N/A	15th day after receipt of cash
8697	To calculate the interest due or to be refunded under the look-back method applicable to certain long-term contracts.	Annual	File with Form 990-T
8822	To notify the IRS of a change of address.	N/A	No deadline
8865	To report the ownership of a controlled foreign partnership and certain transfers of ownership interests in other foreign partnerships.	Annual	File with Form 990-T
8868	To request extension(s) of time to file Form 990, 990-EZ, or 990-PF. (Key Issues 1G and 21B)	N/A	On or before 15th day of 5th month after tax year-end (initial request)
8870	To provide information on certain personal benefit contracts to IRS.	Annual	Charitable remainder trust: 4/15 Other entities: 15th day of 5th month after end of tax year
8871	To notify IRS that the filing organization is a Section 527 entity.	N/A	Within 24 hours of creation
8872	To report contributions received and expenditures made by Section 527 organizations.	Various	Various
8886-T	To report participation in a prohibited tax shelter transaction. (Key Issue 34K)	Various	Various

**Table T103  
(Continued)**

Category/Form	Purpose	Reporting Period	Due Date
8925	To report the number of employees covered by employer-owned life insurance contracts issued after August 17, 2006, and the total amount of insurance in force on these employees at the end of the tax year.	Annual	Same as annual filing. Attach the organization's annual return.
8899	For charitable donee to report net income from qualified intellectual property to the donor of the property and the IRS.	Various	Last day of first month after close of donee's tax year.
TD F 90-22.1	To report a financial interest in, signature authority, or other authority over a foreign financial account when aggregate value exceeds \$10,000 at any time during the calendar year. (Key Issue 3B)	Annual	June 30

**Notes:**

- <sup>a</sup> This table lists other federal reporting requirements for organizations that file Form 990 (or Form 990-EZ) (or that would be required to file except for a specific exemption from the requirement to file).
- <sup>b</sup> Churches and qualified church-controlled organizations may elect out of the FICA tax system if they oppose the tax for religious reasons [IRC Sec. 3121(b)(8) and (w)]. The election applies to all wages other than those paid for services in an unrelated trade or business. As a result of the election, ministerial staff normally will avoid FICA and self-employment (SE) tax completely; however, the organization's nonministerial (lay persons) staff will be subject to SE tax on their earnings even though they are actually employees [IRC Secs. 1402(j) and 3121(b)(8)]. [See Form 8274 (Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption From Employer Social Security and Medicare Taxes).]
- <sup>c</sup> Organizations described in IRC Sec. 501(c)(3) that are tax exempt under IRC Sec. 501(a) are not subject to federal unemployment tax and, thus, do not need to file Form 940 [IRC Sec. 3306(c)(8)]. These organizations generally have the option of requesting coverage under the state unemployment laws [IRC Sec. 3309(a)].
- <sup>d</sup> If filed electronically, the due date is extended to April 2.
- <sup>e</sup> Reg. 1.6041-1(b) and -3(n); Rev. Rul. 56-176, 1956-1 CB 560; IRS Notice 90-61, 1990-2 CB 347.
- <sup>f</sup> IRS Notice 90-61, 1990-2 CB 347.