



Frequently Asked Questions about the IRS Form 990

All US chapters, regardless of the amount of their gross receipts (income), will submit one of the Form 990 variations (990, 990EZ, or 990-N e-postcard) by 15 November of each year. Chapters that fail to file for three consecutive years will automatically lose their tax-exempt status.

Which form does my chapter need to complete?

The form a chapter must file depends on its financial activity during each year. If your finances change, so could your form requirements.

Financial Status	Form to File
Chapter's annual gross receipts (income) ≤ \$50,000	990-N
Chapter's annual gross receipts (income) < \$200,000, and total assets < \$500,000 at the end of the fiscal year	990-EZ or 990
Chapter's annual gross receipts (income) ≥ \$200,000, and total assets ≥ \$500,000 at the end of the fiscal year	990

What is considered revenue or receipts?

Revenue is money received into the chapter during that fiscal year (e.g., membership fees, interest received on any accounts, and money received for fundraising projects).

Where do I find my chapter's Employer Identification Number (EIN)?

This number can be found in the [Chapter Management System](#). Contact chapserv@sigmanursing.org if you have any additional questions about your number.

What other information will I need to have at hand when I file?

Depending on which form you are required to fill out, you may be asked for more information about your chapter. In addition to having your chapter's EIN, it is recommended to also know your chapter's legal name, your chapter's address, and that the chapter's tax-exempt status is 501(c)(3).

Does a Certified Public Accountant (CPA) have to complete this form for our chapter?

Not necessarily. The majority of chapters complete the IRS filing themselves.

What is considered an asset?

[Please refer to the IRS webpage for charities and nonprofits.](#)

Will I receive any of these forms in the mail?

No. The forms are filed electronically, and nothing will be sent through the mail.

When is the Form 990 due?

Regardless of which type of form your chapter must complete, it is due 15 November every year. If your chapter was chartered and doing business on or before 30 June, then you must complete the Form 990 for that fiscal year.

What is my identification number? Is that the same as our Federal Tax ID number?

Yes, they are the same. If you do not have your chapter's number, you can find it in the [Chapter Management System](#). If you have any additional questions, email chapserv@sigmanursing.org or call Sigma headquarters at 888.634.7575 (US/Canada toll-free) or +1.317.634.8171 (International).

In the past, I was taken to a third-party site to file and now I'm not. Did this change? Yes. In the past, the IRS had contracted with a company called Urban Institute to process the Form 990. Now, you will remain on the IRS website for the entire process.

How does my EIN number fit into the login screen?

Your EIN number is nine digits; the dash comes after the first two digits.

How is the information used by the IRS?

The Form 990 series returns are not considered tax forms and their primary purpose isn't to report financial information. According to the IRS, they're intended to provide the IRS and the public information about your organization and to ensure exempt organizations abide by tax laws.

If you have further questions regarding the form, please contact headquarters at 888.634.7575 (US/Canada toll-free), +1.317.634.8171 (International), or at chapserv@sigmanursing.org.