

New IRS Electronic Filing Requirements for Tax-Exempt Organizations

July 2019

Per the Taxpayer First Act, signed by President Trump on July 1, 2019 (Pub. L. No. 116-25), all tax-exempt organizations are required to file IRS Form 990 electronically. Moreover, the new law requires that 527 political organizations file IRS Form 8872 electronically. (Note that federal PACs do not file Form 990 nor Forms 8871 or 8872.)

For most tax-exempt organizations, the requirement applies to the entity's next taxable year beginning after July 1, 2019. For smaller organizations (generally those that are permitted to file a Form 990-EZ, i.e., with receipts less than \$200,000 and assets less than \$500,000) and Form 990-T filers, the new law provides that the Secretary of the Treasury can delay the electronic filing requirement until the taxable year beginning on or after July 1, 2021.

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