

Filing Requirements

Information and Tax Returns — Forms to File and Due Dates

Churches or religious organizations may be required to report certain payments to the IRS. The following is a list of the most frequently required returns, who should use them, how they are used, and when they should be filed.

<i>Returns</i>	<i>Who Should Use Them</i>	<i>How They are Used</i>	<i>When to File</i>
<p>Form W-2 <i>Wage and Tax Statement</i></p> <p>Form W-3 <i>Transmittal of Wage and Tax Statement</i></p>	Organizations with employees.		Furnish each employee with a completed Form W-2 by January 31; and file all Forms W-2 and Form W-3 with the Social Security Administration (SSA) by the last day of February.
<p>Form W-2G <i>Certain Gaming Winnings</i></p> <p>For more information on reporting requirements for gaming activities, see IRS Publication 3079, <i>Gaming Publication for Tax-Exempt Organizations</i>.</p>	Any charitable or religious organization, including a church, that sponsors a gaming event (raffles, bingo) must file Form W-2G when a participant wins a prize over a specific value amount.	The requirements for reporting and withholding depend on the type of gaming, the amount of winnings, and the ratio of winnings to the wager.	For each winner meeting the filing requirement, the church or religious organization must furnish each winner Form W-2G by January 31; and file Copy A of Form W-2G with the IRS by February 28.
<p>Form 941 <i>Employer's Quarterly Federal Tax Return</i></p>		Use Form 941 to report Social Security and Medicare taxes and income taxes withheld by the organization, and Social Security and Medicare taxes paid by the organization.	The returns are due on April 30, July 31, October 31, and January 31 (10 days later if the organization deposited all taxes when due).
<p>Form 945 <i>Annual Return of Withheld Federal Income Tax</i></p>		If a church or religious organization withholds income tax, including backup withholding, from non-payroll payments, it must file Form 945.	File Form 945 by January 31. This form is not required for those years in which there is no non-payroll tax liability.
<p>Form 990 <i>Return of Organization Exempt from Income Tax</i></p> <p>Form 990-EZ <i>Short Form Return of Organization Exempt From Income Tax</i></p>	<p>Generally, all religious organizations (See <i>Exceptions to file 990</i> below.) must file Form 990 or Form 990-EZ unless their annual gross receipts do not normally exceed \$25,000.</p> <hr/> <p><i>Exceptions to file 990</i></p> <p>The following is a list of some of the organizations that are not required to file Form 990.</p> <ul style="list-style-type: none"> ■ churches (as opposed to "religious organizations," defined earlier) ■ inter-church organizations of local units of a church ■ mission societies sponsored by or affiliated with one or more churches or church denominations, if more than half of the activities are conducted in, or directed at, persons in foreign countries ■ an exclusively religious activity of any religious order <p>For a list of other organizations that are not required to file Form 990, see the <i>Instructions for Form 990 and Form 990-EZ</i>.</p>	Form 990-EZ is a simplified version of Form 990 that can be used by organizations that have annual gross receipts of less than \$100,000 and have total assets of less than \$250,000 at the end of the year.	<p>Generally, Form 990 or Form 990-EZ must be filed on or before the 15th day of the 5th month following the end of the organization's annual accounting period (May 15 for a calendar year accounting period).</p> <p>The organization must include Schedule A (Form 990 or Form 990-EZ) when it files. Schedule B (Form 990 or Form 990-EZ) may also be required.</p>

<i>Returns</i>	<i>Who Should Use Them</i>	<i>How They are Used</i>	<i>When to File</i>
<p>Form 990-T <i>Exempt Organization Business Income Tax Return</i></p> <p>For more information on unrelated business income, see Unrelated Business Income Tax (UBIT) on page 12.</p>	Churches and religious organizations.	Churches and religious organizations must file Form 990-T if they generate gross income from an unrelated business of \$1,000 or more for a taxable year.	Form 990-T must be filed by the 15th day of the 5th month after the organization's accounting period ends (May 15 for a calendar year accounting period).
<p>Form 990-W <i>Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations</i></p>	Churches and religious organizations.	<p>If the tax on unrelated business income is expected to be \$500 or more, the church or religious organization must make estimated tax payments.</p> <p>Use Form 990-W to compute the estimated tax liability.</p>	
<p>Form 1096 <i>Annual Summary and Transmittal of U.S. Information Returns</i></p>	Churches and religious organizations.	Use Form 1096 to transmit Forms 1099-MISC, W-2G, and certain other forms to the IRS.	Form 1096 must be filed by February 28 in the year following the calendar year in which the payments were made.
<p>Form 1099 <i>Miscellaneous Income</i></p> <p>See the <i>Instructions for Form 1099-MISC</i> for details.</p>	Churches and religious organizations.	A church or religious organization must use Form 1099-MISC if it pays an unincorporated individual or an entity \$600 or more in any calendar year for one of the following payments: gross rents; commissions, fees, or other compensation paid to non-employees; prizes and awards; or other fixed and determinable income.	Churches or religious organizations must furnish each payee with a copy of Form 1099-MISC by January 31; and file Copy A of Form 1099-MISC with the IRS by February 28.
<p>Form 5578 <i>Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax</i></p> <p>For information on racial and ethnic nondiscriminatory policies, see Revenue Procedure 75-50, 1975-2 C.B. 587 at www.irs.gov.</p>	<p>A church or religious organization that operates a private school, whether separately incorporated or operated as part of its overall operations, that teaches secular subjects and generally complies with state law requirements for public education.</p> <hr/> <p><i>Note:</i> It is not considered racially discriminatory for a parochial school to select students on the basis of membership in a religious denomination if membership in the denomination is open to all on a racially nondiscriminatory basis. Further, a seminary, or other purely religious school, that primarily teaches religious subjects usually with the purpose of training students for the ministry, is not subject to the racially nondiscriminatory requirements because it is considered to be a religious rather than an educational organization.</p>	A church or religious organization must file Form 5578 to certify that it does not discriminate based on race or ethnic origin.	<p>Form 5578 must be filed on or before the 15th day of the 5th month following the end of the organization's taxable year (May 15 for a calendar year).</p> <p>If an organization files Form 990 or Form 990-EZ, the certification must be made on Schedule A (Form 990 or Form 990-EZ).</p>
<p>Form 8282 <i>Donee Information Return</i></p>	Churches and religious organizations.	A church or religious organization must file Form 8282 if it sells, exchanges, transfers, or otherwise disposes of certain non-cash donated property within two years of the date it originally received the donation. This applies to non-cash property that had an appraised value of \$5,000 or more at time of donation.	The church or religious organization must file Form 8282 with the IRS within 125 days of date of disposition of the property; and furnish the original donor with a copy of the form.