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3. New 990 Filing Thresholds for 2010 Tax Year

We regret that there were errors in the item published in the EO Update earlier today with respect to the filing thresholds. Please note the corrected text below:

Do you know which Form 990-series return you are required to file for the 2010 tax year? The [990 filing thresholds](#) for the year 2010 and later (filed in 2011 and later) will change as follows for all organizations required to file a 990-series return:

- Organizations with gross receipts normally \leq \$50,000 must file [Form 990-N](#) (but [may choose to file a complete Form 990 or Form 990-EZ](#)). In prior years only organizations with gross receipts normally \leq \$25,000 could file the Form 990-N ("e-postcard").
- Organizations with gross receipts $>$ \$50,000 and $<$ \$200,000 and total assets $<$ \$500,000 must file Form 990-EZ or a complete Form 990.
- Organizations with gross receipts \geq \$200,000 or total assets \geq \$500,000 must file Form 990.
- Private foundations must file Form 990-PF.

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If you have a technical or procedural question relating to Exempt Organizations, visit the [Charities and Nonprofits](#) homepage on the IRS.gov Web site.

If you have a specific question about exempt organizations, call **EO Customer Account Services at 1-877-829-5500**.