

Thousands of Small Wisconsin Organizations Could Lose Tax-Exempt Status on October 15, 2010

In 2006, Congress passed a law that requires small tax-exempt organizations (*i.e.*, organizations with less than \$25,000 in gross receipts) to file IRS Form 990-N. Previously, these organizations were not required to file any type of Form 990 with the IRS. Under the new law, an organization that fails to file Form 990-N for three consecutive years will automatically lose its tax-exempt status. The 2009 tax year is the end of the initial three-year period, and the IRS will begin revoking tax-exempt status in 2010. However, the IRS has provided some relief in that it will permit small organizations to avoid revocation of tax-exempt status by filing form 990-N by October 15, 2010.

The IRS has published a list of over 6,000 Wisconsin entities that will lose their tax-exempt status if they fail to file IRS form 990-N by October 15, 2010. If you are a board member or volunteer of an organization on this list, now is the time [to take action to ensure continued exemption](#).

A list of organizations at risk of automatic revocation of tax-exempt status in Wisconsin and other states is available through the [IRS](#).

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POSTED:

Sep 30, 2010

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