

# Federal Form 990

## - Appendix of Special Instruction -

- A.** Exempt Organizations [Reference Chart](#)
- B.** How to Determine Whether an Organization's Gross Receipts are Normally \$25,000 (or \$5,000) or Less
- C.** Special Gross Receipts Test for Determining Exempt Status of Section 501(c)(7) and 501(c)(15) Organizations
- D.** Public Inspection of Returns (requirements)
- E.** Group Returns; Reporting Information on Behalf of the Group
- F.** Disregarded Entities and Joint Ventures; Inclusion of Activities and Items
- G.** Section 4958 Excess Benefit Transactions
- H.** Forms and Publications To File or Use
- I.** Use of Form 990, or Form 990-EZ, to Satisfy State Reporting Requirements