



How to File Form 990-EZ - A Line by Line Instructions



Form **990** **Return of Organization Exempt From Income Tax** OMB No. 1545-0047
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) **2021**
Department of the Treasury Internal Revenue Service **Open to Public Inspection**
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2021 calendar year, or tax year beginning, 2021, and ending, 20

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization: Doing business as
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
City or town, state or province, country, and ZIP or foreign postal code

D Employer identification number
E Telephone number
G Gross receipts \$

F Name and address of principal officer:
H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
If "No," attach a list. See instructions.

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **H(c)** Group exemption number ▶

K Form of organization: Corporation Trust Association Other ▶ **L** Year of formation: **M** State of legal domicile:

Part I Summary

1 Briefly describe the organization's mission or most significant activities:

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3
4 Number of independent voting members of the governing body (Part VI, line 1b)	4
5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5
6 Total number of volunteers (estimate if necessary)	6
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a
7b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b



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How to Fill Out your 2021 Form 990-EZ: A Line-by-Line Instruction

Form 990-EZ (Short Form Return of Organization Exempt From Income Tax) is filed by the organizations under section 501(c), 527, or 4947(a) (1) of the Internal Revenue Code (except private foundations) whose **gross receipts are less than \$200,000 and total assets less than \$500,000** to report their annual information to the.

Organizations must file Form 990-EZ before the **15th day of the 5th month** after their accounting period ends.

Following a fiscal tax year?

Use our [deadline finder](#) to know the [Form 990-EZ due date](#) for organizations whose tax period ends other than December 31.

This article shows you how to fill out your [Form 990-EZ](#) with step-by-step instructions.

1. Instructions on How to Fill Out Form 990-EZ?

[Form 990-EZ](#) contains 6 parts.

Here are the instructions on how to fill out each part of the form.



Basic Information about your Organization

Form 990-EZ	Short Form Return of Organization Exempt From Income Tax	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) ▶ Do not enter social security numbers on this form, as it may be made public. ▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.	2021 Open to Public Inspection
A For the 2021 calendar year, or tax year beginning _____, 2021, and ending _____, 20 _____		
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization _____ Number and street (or P.O. box if mail is not delivered to street address) _____ Room/suite _____ City or town, state or province, country, and ZIP or foreign postal code _____	D Employer identification number _____ E Telephone number _____ F Group Exemption Number ▶ _____
G Accounting Method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ _____	H Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990).	
I Website: ▶ _____	J Tax-exempt status (check only one) – <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other _____		
L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ _____		

The IRS requires you to provide the following information about your organization.

- Box A - Start and end dates of the corresponding tax year
- Box B - Purpose of the form (check if applicable)
 - Address change
 - Name change
 - Initial return
 - Final return/terminated
 - Amended return
 - Application pending
- Box C - Name and Address of the Organization
- Box D - Employer Identification Number (EIN)
- Box E - Telephone Number
- Box F - Group Exemption Number
- Box G - Accounting method
 - Cash
 - Accrual
- Box H - Check if the organization isn't required to attach Schedule B



- Box I - Website
- Box J - Tax-exempt status (check the applicable section)
 - 501(c)(3)
 - 501(c)() - mention the number
 - 4947(a)(1)
 - 527
- Box K - Form of organization
 - Corporation
 - Trust
 - Association
 - Other
- Box L - Gross Receipts

Schedule O

Some of the questions in Parts I - VI may require you to attach Schedule O.

If you have used Schedule O to explain any of the questions in that part, check the box at the top of each part.

Part I - Revenue, Expenses, and Changes in Net Assets or Fund Balances

This part is split into **three** subparts.

- Revenue (lines 1 - 9)
- Expenses (lines 10 - 17)
- Net Assets (lines 18 - 21)



Revenue (Lines 1-9):

You need to report your **organization's revenue** generated from various sources.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

	1	Contributions, gifts, grants, and similar amounts received		1	
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		

Line 1 - 8:

- Enter the revenue generated from **contributions, gifts, program service revenue**, membership dues and assessments, investment income, gross income or loss from sales of assets and inventories, net income or loss from gaming and fundraising events, and other revenues.

Line 9:

- Enter the **Total Revenue** by adding lines 1, 2, 3, 4, 5c, 6d, 7c, and 8.

Expenses (Lines 10 - 17):

Report all the **expenses** made by your organization during the corresponding tax year.

Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	
	17	Total expenses. Add lines 10 through 16 ▶	17	



Line 10 - 16:

- Enter the expenses incurred on **grants, benefits provided to members**, salaries of your organization’s key personnel, payments made to independent contractors, rent, maintenance costs, the amount spent for publications, and other expenses.

Line 17:

- Enter the Total Expenses by adding lines 10 through 16.

Net Assets (Lines 18 - 21):

Report the value of your organization’s **net assets**

Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year’s return)	19	
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	

Lines 18 - 20:

- Enter the **value of net assets or fund balances** at the beginning of the tax year. If there are any changes in the value between the beginning and end of the tax year, mention it and provide an explanation on Schedule O.

Line 21:

- Add lines 18 through 20 and enter the value of net assets or fund balances **at the end of the tax year.**



Part II - Balance Sheet

This part requires the organization to report the **value of assets and liabilities** at the beginning and end of the tax year.

There are **2** columns:

- a. Beginning of year
- b. End of Year

The organization should enter a value on both these columns for each line.

Part II Balance Sheets (see the instructions for Part II)		Check if the organization used Schedule O to respond to any question in this Part II <input type="checkbox"/>	
		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	22	
23	Land and buildings	23	
24	Other assets (describe in Schedule O)	24	
25	Total assets	25	
26	Total liabilities (describe in Schedule O)	26	

Lines 22 - 24:

- Enter the values of **cash, savings, investments**, properties owned by the organization, and other assets.

Lines 25 and 26:

- Enter the value of **Total Assets** and **Liabilities**.

Line 27:

- Enter the value of **net assets or fund balances** that should match the value of Line 21.

Part III - Statement of Program Service Accomplishments

Program service accomplishments are activities conducted by the organization that serves the organization's exempt purpose.



Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . .

What is the organization's primary exempt purpose? _____

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 _____

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

At the top of this part, mention your organization's **primary exempt purpose**.

Lines 28 - 30:

Describe any **three of the largest program service accomplishments** made by your organization during the corresponding tax year.

Line 31:

If any **other program services** are conducted by your organization, mention them here and describe them on Schedule O attached.

Line 32:

Enter the **total expenses** incurred on program service accomplishments.

Note:

For each program service reported, section 501(c)(3) and 501(c)(4) organizations must enter the expenses incurred for that program service in the Expenses (28a - 31a) column. For other organizations, this column is optional.

Part IV - List of Officers, Directors, Trustees, and Key Employees

This part contains a table that requires information about the people who worked as Officers, Directors, Trustees, and Key Employees anytime during the tax year.



Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)
 Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

The details required are:

- a. Name and title
- b. Average hours per week
- c. Compensation (Forms W-2/1099-NEC), if not paid, enter -0-
- d. Health benefits, contributions to employee benefit plans, and deferred compensation
- e. Amount of other compensation

What is Form W-2?

Form W2 is used by employers to report the wages paid and the Federal and State taxes withheld from the employees' paychecks to the SSA (Social Security Administration). [Learn More](#)

What is Form 1099-NEC?

Form 1099-NEC is used to report nonemployee compensation. Payments of \$600 or more made to an independent contractor must be reported on Form 1099-NEC. [Learn More](#)

Part V - Other Information

This part contains a series of "Yes" or "No" questions regarding the activities of your organization.



Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	<input type="checkbox"/>	<input type="checkbox"/>
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	<input type="checkbox"/>	<input type="checkbox"/>
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	<input type="checkbox"/>	<input type="checkbox"/>
b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	<input type="checkbox"/>	<input type="checkbox"/>
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	<input type="checkbox"/>	<input type="checkbox"/>
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	<input type="checkbox"/>	<input type="checkbox"/>

Lines 33 - 38:

- Mention if there are any **significant activities** not reported to the IRS previously and **significant changes** made to the organizing documents.
- Provide details about **unrelated business income** (\$1000 or more), liquidation, dissolution, termination, or significant disposition of net assets, political expenditures, and 1120-POL filing requirements of your organization.
- Mention if the organization has borrowed or made loans to any of its personnel (if "Yes", attach Schedule L)

Lines 39 and 40:

- Section 501(c)(7) organizations should enter the initiation fees, capital contributions, and gross receipts, and Section 501(c)(3) organizations must enter the value of any **excise tax** imposed during the year under sections 4911, 4912, and 4955.
- Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations should mention if they have engaged in an **excess benefit transaction** with a disqualified person and excise taxes imposed and reimbursed by the organization.



Lines 41 - 46:

- Provide details regarding **state filing requirements, location of books and records**, foreign financial accounts, and the amount of tax-exempt interest (Section 4947(a)(1) nonexempt charitable).
- Mention if the organization has a controlled entity and is engaged in any transaction with a controlled entity section 512(b)(13). (If "Yes", attach **Schedule R**).
- Mention the organization involved in any political campaign activities. (If "Yes", attach **Schedule C**).

Part VI - Section 501(c)(3) Organizations Only

As the name indicates, this part needs to be completed **only by Section 501(c)(3) organizations**.

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

		Yes	No	
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		

Lines 47 - 49: ("Yes or "No" questions)

- Mention if your organization is involved in any **lobbying activities** and made any transfers to an exempt non-charitable related organization.
- Also, mention if your organization is a school described in section 170(b)(1)(A)(ii) (If "Yes", attach **Schedule E**).



Line 50:

- Provide the details of the **five highest compensated employees** in your organization (except officers, directors, trustees, and key employees) who received more than \$100,000 as compensation.
- It has a tabular column (a-e) **with the details same as Part IV**. Enter the total number of employees paid over \$100,000 on line f.

Line 51:

- Provide the details of the **five highest compensated independent contractors** in your organization who received more than \$100,000 as compensation.
- The required details are the name and business address of each independent contractor(a), type of service (b), compensation (c), and the total number of independent contractors receiving compensation of more than **\$100,000**.

Line 52:

- Describe your organization's **Schedule A** requirement.

Signature and Paid Preparer:

The president, vice president, treasurer, assistant treasurer, chief accounting officer, or other corporate officers who are authorized **must sign the return**.

If Form 990-EZ is prepared by a paid preparer, their details can be provided.



2. Instructions about Form 990-EZ Schedules

The organizations that file Form 990-EZ may be required to provide additional information through various Schedules.

There are **8 Schedules** available for Form 990-EZ to provide more information about the Organization. Missing to attach the required schedules may result in an incorrect filing, leading to IRS penalties.

- **Schedule A** - Public Charity Status and Public Support
- **Schedule B** - Schedule of Contributors
- **Schedule C** - Political Campaign and Lobbying Activities
- **Schedule E** - Schools
- **Schedule G** - Supplemental Information
- **Schedule L** - Transactions with Interested Persons
- **Schedule N** - Liquidation, Termination, Dissolution, or Significant Disposition of Assets
- **Schedule O** - Supplemental Information to Form 990

[Click here](#) to learn more about the 990-EZ Schedules.

3. How to File 990-EZ electronically?

The **Taxpayer First Act** requires tax-exempt organizations to file form 990-EZ electronically for a tax year beginning on or after July 2, 2019.

In order to file your Form 990-EZ electronically and efficiently, you may need a perfect e-file provider.



Get Started with ExpressTaxExempt For a Hassle-Free Filing of Form 990-EZ!

Being one of the leading IRS-authorized e-file providers, ExpressTaxExempt can make your filing of Form 990-EZ simpler and safer.

Steps to file your Form 990-PF electronically with ExpressTaxExempt:

➤ Add Organization Details

Add your organization's name, EIN, address, and primary officer details. And then choose the Form 990-EZ to e-file.

The screenshot shows the ExpressTaxExempt web interface. At the top, there's a navigation bar with 'ExpressTaxExempt' logo and text, and links for '990 Series', '8038-CP', 'Tax Returns', and 'My Account'. Below the navigation bar, a message states: 'Your organization's basic details are displayed here. We have pulled up the information from the IRS public registry.' The main form is titled 'Organization Details' and contains several sections:

- Organization Name:** A text box containing 'The Cross-red Foundation'.
- Doing Business As:** An empty text box.
- Other DBA Names:** A large empty text box.
- Organization Address:** A section with a checkbox 'Is the address outside US?' (unchecked). Below it are three text boxes: 'Address Line 1' (containing 'UC Santa Cruz 2234 High Street Sant'), 'Address Line 2' (empty), and 'City' (containing 'Los Angeles').
- State, ZIP Code, and Phone:** Three empty text boxes at the bottom of the form.

➤ Choose the corresponding Tax Year

Choose the tax year for which you want to file a return and proceed. ExpressTaxExempt supports the current and the previous year's filing.

<Image>



➤ Enter the required Form Data

We have two filing options for you, Direct-Form entry and Interview-style filing. Choose the one at your convenience and provide the required details.

ExpressTaxExempt 990 Series 8038-CP Form 990-PF Tax Returns My Account

Detailed Summary **Review Report** Share Return Transmit To the IRS

Audit Report For Form 990-PF

You have made your return error-free.
Click **Next** to Proceed for Payment.

Disclaimer:
Note: Our integrated tax audit validates and verifies all required fields, reducing the chance of form rejections. However, successfully passing this audit does not guarantee acceptance by the IRS. The IRS has the sole authority to accept and verify the accuracy of the information on your return.

Return Summary
The Cross-red Foundation 12-3333333

Form 990-PF
Tax Year: 2021
Tax Period: 1/1/2021 - 12/31/2021
Return Number: 4F0026622472-3
Org. Type : 501(c)(3) exempt private foundation

Back Next

➤ Review your Form information

After completing all the required information, review all your Organization information to proceed further.

ExpressTaxExempt 990 Series 8038-CP Form 990-PF Tax Returns My Account

Detailed Summary **Review Report** Share Return Transmit To the IRS

Audit Report For Form 990-PF

You have made your return error-free.
Click **Next** to Proceed for Payment.

Disclaimer:
Note: Our integrated tax audit validates and verifies all required fields, reducing the chance of form rejections. However, successfully passing this audit does not guarantee acceptance by the IRS. The IRS has the sole authority to accept and verify the accuracy of the information on your return.

Return Summary
The Cross-red Foundation 12-3333333

Form 990-PF
Tax Year: 2021
Tax Period: 1/1/2021 - 12/31/2021
Return Number: 4F0026622472-3
Org. Type : 501(c)(3) exempt private foundation

Back Next



► Pay and transmit directly to the IRS

Once you review all the information, you can transmit Form 990-EZ to the IRS.

ExpressTaxExempt 990 Series 8038-CP Form 990-PF Tax Returns My Account

Congratulations! Your return has been transmitted to the IRS

Document Name	Action
Receipt for your payment	View Download Email
Your Form 990-PF return	View Download Email

What's next?

- Your return is on its way to the IRS via ExpressTaxExempt e-file System.
- We will notify you to your email address mouniga.da+1@spantechnologyservices.com once the IRS processes your return.
- You will receive your approval from the IRS in **24-48** hours. If they are receiving a high volume of forms at the time, it might take the IRS a bit longer to process your return.

Frequently Asked Questions

- [Where can I find the status of my transmitted return?](#)
- [How do I access my returns previously filed using service?](#)
- [How long can a return take to get accepted/rejected by the IRS?](#)
- [Can I review the form before transmitting it to the IRS?](#)

[Go To Dashboard](#)

Once your Form 990-EZ is transmitted to the IRS, you can track your form from your account.

E-File 990-EZ Now with ExpressTaxExempt

Article Source

- <https://www.irs.gov/pub/irs-pdf/f990ez.pdf>
- <https://www.irs.gov/forms-pubs/about-form-990-ez>
- <https://www.irs.gov/pub/irs-pdf/i990ez.pdf>



Meet your Mandated Electronic filing Requirements with ExpressTaxExempt

- Supports Form 990-N, 990-EZ, 990, 990-PF & 990-T
- Includes all the 990 Schedules
- Review System for Board Members
- Additional Users to Manage Accounts
- U.S based Chat, Email, & Phone Support
- Retransmit Rejected Returns for FREE
- Copy Data from Prior Year Return
- Supports Extension Form 8868
- Supports Amended Return

Ready to e-file your 990-EZ return?

[Start E-filing Today!](#)

