

FORM 990 Submission Requirements for Subrecipients Regardless of the Total Amount of Federal Funds Expended From All Federal Sources for Fiscal Year 2016

I. ALL Subrecipients, which are required to submit a Form 990 to the IRS, must submit the following to the OHCD Audit Unit:

IRS FORM 990

One (1) copy of the appropriate Form 990 for your Agency must either be electronically submitted to OHCD.Auditing@phila.gov or via submission of one via hard copy to the OHCD Audit Unit, Attn: Patricia Williams, 1234 Market Street, 17th Floor, Philadelphia, PA 19107.

1. Your Agency's Form 990 **must be signed by both an Agency official and by the preparer or have been electronically submitted to the IRS.**
 - A. If your Agency's Form 990 is not submitted by the **FIRST DEADLINE** for submission of the **1st Extension Request via IRS Form 8868**, which is **four and one-half (4.5) months after your Agency's fiscal or calendar year ending date** that falls between July 1, 2015 and June 30, 2016, your Agency **must submit to the OHCD Audit Unit:**
 - Copy of Request for Extension (1st) for Form 990, which has been sent to the IRS.
 - B. If your Agency's Form 990 is not submitted by the **SECOND DEADLINE** for submission of the **2nd Extension Request via IRS Form 8868**, which occurs **seven and one-half (7.5) months after your Agency's fiscal or calendar year ending date** that falls between July 1, 2015 and June 30, 2016, your Agency **must submit the following two (2) documents to the OHCD Audit Unit:**
 - 1) Copy of Request for Extension (2nd) for Form 990, which has been sent to the IRS, and
 - 2) Copy of IRS Approval for (2nd) Extension Request.
2. **The FINAL DEADLINE** for submission of your Agency's Form 990 is **TEN AND ONE-HALF (10.5) MONTHS after your Agency's fiscal or calendar year ending date** that falls between July 1, 2015 and June 30, 2016.

II. ALL Subrecipients, which are not required to submit a Form 990 to the IRS, must submit the following to the OHCD Audit Unit:

STATEMENT ABOUT FORM 990

Every subrecipient that is not required to submit a Form 990 to the IRS, **must submit to the OHCD Audit Unit, the following written statement on its letterhead: **The IRS does not require that our Agency file a Form 990.****

The above written statement must be sent either electronically to OHCD.Auditing@phila.gov or via submission of one (1) hard copy to the OHCD Audit Unit, Attn: Patricia Williams, 1234 Market Street, 17th Floor, Philadelphia, PA 19107.

IMPORTANT NOTE: Your Agency could be **SUSPENDED BY OHCD** from receiving reimbursements for expenditures or advances and contracts may be delayed for non-compliance with OHCD's Fiscal Year 2016 Form 990 Submission Requirements.