

FORM 990 Submission Requirements for Subrecipients Regardless of the Total Amount of Federal Funds Expended From All Federal Sources for Fiscal Year 2019

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

IRS FORM 990

One (1) copy of the appropriate Form 990 for your Agency must either be electronically submitted to DHCD.Auditing@phila.gov or via submission of one via hard copy to the DHCD Audit Unit, Attn: Brent Carter, 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.**

If your Agency's Form 990 is not submitted by the **FIRST DEADLINE**, which is **four and one-half (4.5) months after your Agency's fiscal or calendar year ending date** that falls between July 1, 2018 and June 30, 2019, your Agency **must submit to the DHCD Audit Unit** a copy of the request for the six (6) month automatic extension for Form 990 (**via IRS Form 8868**), which has been sent to the IRS.

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, 2018 and June 30, 2019.

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

STATEMENT ABOUT FORM 990

Every subrecipient that is not required to submit a Form 990 to the IRS, **must submit** to the DHCD 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 DHCD.Auditing@phila.gov or via submission of one (1) hard copy to the DHCD Audit Unit, Attn: Brent Carter, 1234 Market Street, 17th Floor, Philadelphia, PA 19107.

IMPORTANT NOTE: Your Agency could be **SUSPENDED** BY DHCD from receiving reimbursements for expenditures or advances and contracts may be delayed for noncompliance with DHCD's Fiscal Year 2019 Form 990 Submission Requirements.