

FORM 990 Submission Requirements for Subrecipients Regardless of the Total Amount of Federal Funds Expended From All Federal Sources for Fiscal Year 2021

- 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 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, 2020 and June 30, 2021, 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, and the confirmation of receipt by the IRS or tax software.

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, 2020 and June 30, 2021.

- 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 2021 Form 990 Submission Requirements.