FORM 990 Submission Requirements for Subrecipients Regardless of the Total Amount of Federal Funds Expended From All Federal Sources for Fiscal Year 2022

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

<u>IRS FORM 990</u>

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 ***<u>FIRST</u>*** ***<u>DEADLINE</u>*****,** which is **four and one-half (4.5) months after your Agency's fiscal or calendar year ending date** that falls between July 1, 2021 and June 30, 2022, 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. ***<u>The FINAL DEADLINE</u>*** for submission of your Agency's Form 990 is **<u>TEN AND ONE-HALF (10.5) MONTHS after your Agency's fiscal or calendar year ending date</u>** that falls between July 1, 2021 and June 30, 2022.

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

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.

<u>IMPORTANT NOTE</u>: Your Agency could be **<u>SUSPENDED</u> BY DHCD from receiving reimbursements for expenditures or advances, and contracts may be delayed for noncompliance with DHCD's Fiscal Year 2022 Form 990 Submission Requirements.**