

## **CONNECTICUT SPECIAL INSTRUCTIONS**

### **SPECIAL INSTRUCTIONS FOR ORGANIZATIONS THAT ARE REQUIRED TO ATTACH A SCHEDULE OF CONTRIBUTORS TO FORM 990 OR FORM 990EZ**

The I.R.S. requires some organizations to attach a Schedule of Contributors to the Form 990 or Form 990EZ that is filed with the I.R.S. **Do not** include that Schedule with the Form 990 or Form 990EZ you file with the State of Connecticut. Although the I.R.S. does not make the schedule available for public inspection, if you file it with the State it will be a public record under State law.

#### **SPECIAL INSTRUCTIONS FOR:**

1. Organizations exempt from federal taxation under sections other than 501(c)(3) of the Internal Revenue Code.
2. Labor organizations which file Forms LM-2 or LM-3 with the U.S. Department of Labor.
3. Organizations not exempt from federal tax (except non-exempt charitable trusts described in Section 4947(a)(1) of the Internal Revenue Code).
4. Organizations with gross receipts of \$25,000 or less.

Organizations described above should follow these special instructions when preparing Form 990 or Form 990EZ for filing with the State of Connecticut under the Solicitation of Charitable Funds Act. They supersede corresponding I.R.S. Instructions. Please refer to I.R.S. Form 990 General Instruction E (page 4), which describes how state reporting requirements may differ from I.R.S. reporting requirements.

- a) All organizations are required to complete all parts, lines, columns and schedules of Form 990 or Form 990EZ, including Form 990 Schedule A. You may not submit a blank form to the State of Connecticut, even if I.R.S. instructions tell you that you do not need to file the form with the I.R.S.
- b) Labor organizations may not file a Form LM-2 or LM-3 as a substitute for any part of Form 990 or Form 990EZ.
- c) Organizations required to register as a charitable organization under Connecticut law but which are not exempt from Federal tax and, therefore, do not file a Form 990 or Form 990EZ with the I.R.S., must nevertheless use Form 990 or if eligible, Form 990EZ to satisfy the Connecticut annual financial report filing requirement. Consult the I.R.S. instructions to determine whether you are eligible to use Form 990EZ. In completing Form 990 or Form 990EZ, follow the instructions provided by the I.R.S., except to the extent modified by paragraphs (a) and (b) above.