

FORM 990 Submission Requirements for Subrecipients Regardless of the Total Amount of Federal Funds Expended From All Federal Sources for Fiscal Year 2018

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 OHCD.Auditing@phila.gov or via submission of one via hard copy to the DHCD 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.**

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, 2017 and June 30, 2018, your Agency **must submit to the DHCD Audit Unit** a copy of Request for Extension six (6) month automatic extension for Form 990, 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, 2017 and June 30, 2018.

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 OHCD.Auditing@phila.gov or via submission of one (1) hard copy to the DHCD Audit Unit, Attn: Patricia Williams, 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 non-compliance with DHCD's Fiscal Year 2018 Form 990 Submission Requirements.