

Last year, a groundbreaking nonprofit transparency law went into effect. The law requires electronic filing of the Form 990 series and the release of searchable 990 data, for free, by the IRS. By liberating 990 data, the law gives researchers access to nonprofit information on fundraising, mergers, and a host of other activities that was almost impossible to gather previously. It also helps regulators identify sham charities more quickly than ever before.

To ease the transition for first-time e-filers, the Aspen Institute created an introductory brochure to guide users through the e-filing process. The guide is updated to reflect recent changes: in 2022, small organizations—those who file Form 990-EZ—are now required to e-file their tax forms.

[Access the guide here](#)