

Filing Your Unit or Association IRS 990N e-Postcard

Filing Requirements

The Pension Protection Act of 2006 requires tax-exempt organizations that do not meet the income thresholds for filing Form 990 or Form 990EZ to file Form 990N (e-Postcard) for tax years ending on or after December 31, 2007.

Contact the IRS or review current requirements on the IRS Web site (www.irs.gov) for current information, but in general, if your division is not filing a Form 990 or Form 990EZ (typically at \$25,000 or greater annual income), then it must file a Form 990N.

Filing must be performed online, and must be completed by the 15th day of the 5th month after the close of the division's fiscal year. For example, association and unit fiscal year ends November 30; therefore, the filing must be completed by April 15. Tax exempt status may be revoked by the IRS after three consecutive years of failing to file on time.

Preparing to File

Before starting the filing process, gather this information:

- Your division's Employer Identification Number (EIN). This is a nine-digit number issued by the IRS that is the organization's equivalent of a Social Security Number. NAP headquarters staff obtains this number when they prepare the paperwork for a newly chartered division; if you have lost your EIN, contact NAP headquarters.
- Your division's fiscal year start and end. This is the first and last day of the fiscal year for your division, -- December 1 to November 30. This should be in your division's bylaws.
- Your division's average gross receipts over the past three tax years. This is the total amount of money collected by the organization **before** expenses.
- The name and mailing address of your division's current president.
- The web address, or URL, of your division's website, if it has one.

Filing the Return

To file Form 990N, complete the following steps (current as of June 15, 2009):

1. On your computer's web browser, browse to <http://epostcard.form990.org/>



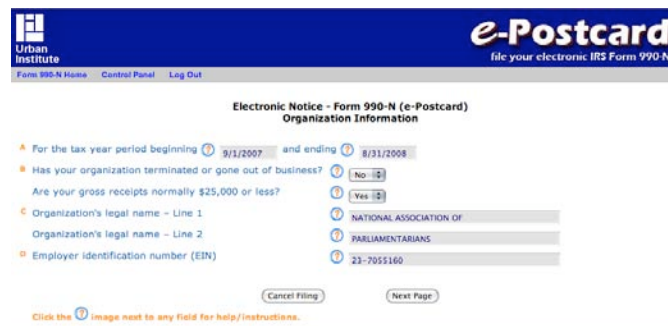
2. If you have already registered as an e-Postcard user **for this division** (i.e., if you have filed Form 990N before for this division), click “Step 2: Create Your Form 990N (e-Postcard)”, login with your login ID and password, and skip to Step 13. Note that you will create a login ID based on your division’s EIN, so if you are filing for two units, each unit will have its own login ID.
3. Click the “Step 1: Register as a New User” link.
4. Click the Next button.
5. Select “Exempt Organization” as the login type and enter your division’s EIN. Click Next.

The screenshot shows the 'Request Login ID' page on the e-Postcard website. The header includes the Urban Institute logo and the 'e-Postcard' logo with the tagline 'file your electronic IRS Form 990-N'. The page title is 'Request Login ID'. Below the header, there is a prompt: 'Please select Exempt Org or (for a definition of the two login ID types, return to the previous page)'. The 'Preparer:' field is empty. The 'Login ID Type:' dropdown menu is set to 'Exempt Organization'. The 'Organization EIN' field contains the number '23-1234567'. A red notice on the right side states: 'If you are a subordinate organization, be sure to enter your own EIN. Do not enter the EIN of your parent organization or another subordinate organization.' At the bottom, there are two buttons: '<< Back' and 'Next >>'. The page is otherwise blank.

6. The login ID request page is shown; note that the organization name will be NAP rather than the specific division name.
7. Enter a password between 6 and 15 characters long, and re-enter to verify it. **File this password securely!** Enter your first and last name, a valid email address, and your phone number. Click Next.
8. Check your email at the address that you provided. You should receive a confirmation email within a few minutes containing a link to complete the registration process.
9. Click on the link in the email. A browser window should open to display the “Activate Login ID” page.



10. Enter the password that you created in Step 7. Click Next.
11. A page confirming your login ID activation is displayed. **File your login ID securely;** you will need it to login in the future.
12. Click “Create your Form 990-N (e-Postcard) Now” button.
13. The Organization Information page of Form 990N is displayed.



14. The beginning and end dates for the tax year that the IRS has on file is displayed. **You cannot change it.** Even if this does not match the fiscal year in your bylaws, you must complete the tax filing based on the tax year on record, or contact the IRS to change your tax year to your division’s current fiscal year.
15. Answer the question, “Has your organization terminated or gone out of business?” If your division has not dissolved, answer No.
16. Answer the question, “Are your gross receipts normally \$25,000 or less?” Note that if you answer Yes, you may need to file a different form (IRS Form 990 or 990EZ); contact the IRS or a tax adviser.
17. You cannot change the other information on the page. Click Next Page.
18. The Organization Address and Principal Officer Information page of Form 990N is displayed.

The screenshot shows the 'e-Postcard' interface for filing Form 990-N. The title is 'Electronic Notice - Form 990-N (e-Postcard) Organization Address and Principal Officer Information'. The form is for the 'NATIONAL ASSOCIATION OF PARLIAMENTARIANS'. It includes fields for the organization's legal name, DBA names, mailing address (Country, Street, City, State, Zip), website address, and Principal Officer information (Type of name, Person Name, Country, Street, City, State, Zip). The Principal Officer is identified as 'Person' Weldon L. Merritt at 327 W Beta Avenue, Spokane, WA 99208-6111. Navigation buttons for 'Previous Page', 'Save Changes', and 'Submit Filing to IRS' are visible at the bottom.

19. Enter the name of your division as the DBA name.
20. Enter **the address of NAP headquarters** as the organization’s mailing address. This will ensure that NAP is aware of and can route any tax-related information to current officers in the event of officer changes. The address is 213 South Main Street, Independence, MO, 64050-3808. Note that you cannot enter periods or commas in the names or addresses on this page (e.g., use 150 Elm St NE instead of 150 Elm St, NE)
21. Enter the organization’s website address, if applicable.
22. Select “Person” as the type of name for the Principal Officer. Enter the president’s name and address.
23. Verify that the information you have entered is correct. When you are ready, click “Submit Filing to IRS.”
24. A page confirming the submission of your Form 990N is displayed.
25. Check your email at the address you provided when you created your login ID. Within an hour or so, you should receive a confirmation email from the IRS indicating that your filing was accepted. If it was rejected, follow the instructions in the email.

If You Run Into Problems

If you experience an error when filing online:

1. Write down or print the error message
2. Call 1-877-829-5500, and choose Option 2 (exempt organizations), then Option 3 (completing a return for an exempt organization).
3. Ask to speak to a 990-N specialist.
4. Provide the error message details you wrote down or printed.