

Instructions on Completing IRS Form 990-N

Most small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less (\$25,000 for tax years ending after December 31, 2007 and before December 31, 2010) are required to electronically submit Form 990-N, also known as the *e-Postcard*, unless they choose to file a complete Form 990 or Form 990-EZ instead.

If the Council has a fiscal year that ends June 30, IRS Form 990-N is filed electronically between July 1 and November 15.

IMPORTANT! If an organization is required to file an information return or annual electronic notice and fails to do so for three consecutive years, the organization will lose its tax-exempt status as of the filing due date of the third year. For the organization to have its tax-exempt status reinstated, it must apply (or reapply) for tax-exempt status and pay the appropriate user fee.

Filing Form 990-N is a two-step process for new filers. Councils that filed previously can skip to Step 2.

Not sure if the Council has previously filed? Refer to page 3 for further information.

STEP 1: Register as a New User

- Visit epostcard.form990.org

The screenshot shows the e-Postcard website interface. At the top left is the Urban Institute logo. The top right features the 'e-Postcard' logo with the tagline 'file your electronic IRS Form 990-N'. Below the logo is a navigation bar with links for 'Home', 'Support', 'Links', and 'Log In'. The main content area has a heading 'e-Postcard: file your electronic IRS Form 990-N' and a sub-heading 'File your electronic Form 990-N (e-Postcard)'. A notice states: 'NOTICE: The IRS is currently having difficulties responding to email tech support requests. They are working on the problem and hope to have it fixed in the near future. In the meanwhile, if you do not receive a response to your tech support request right away, please be patient. You will receive a response. You do not need to send your request again. If the matter is urgent you can call the IRS e-help Desk at 866-255-0654. We apologize for the inconvenience.' Below the notice, it says: 'If you are a subordinate organization, be sure to use your own employer identification number (EIN). Do not use the EIN of your parent organization or another subordinate organization.' Another note states: 'This system automatically generates the 990-N (e-Postcard) for the organization's most recently ended tax period and will not allow the filing of a prior year e-Postcard. Although filing a prior year e-Postcard is not required by the IRS, a prior year e-Postcard may be filed for a fee through other IRS approved online providers. Click here for a list of IRS approved providers.' The main content is divided into three steps: 'STEP 1: Register as a New User' (with instructions to register and obtain a login ID), 'STEP 2: Create your Form 990-N (e-Postcard)' (with instructions to create the e-Postcard), and 'STEP 3: Submit your Form 990-N (e-Postcard)' (with instructions to click the 'Submit Filing to IRS' button). A 'Quick Menu' sidebar on the right contains links for 'Register as a New User', 'Update Email/User Information', 'Create New e-Postcard', 'Edit/View Existing e-Postcard', 'Technical Support', 'Frequently Asked Questions', and 'Privacy Policy'. A link for 'Requirements and tips for using this website.' is also present at the bottom of the main content area.

- Enter the Council's EIN

- Once the EIN is entered, the system generates a Login ID.
- Please do not be alarmed that the legal name that the IRS has on file for the Council is usually International Reading Association.
- Do not try to change the legal name. The Council's name will appear at the end of the filing process.

Why doesn't the Council's name appear?

All U.S.-based Councils chartered by IRA can be exempt from federal income tax and eligible to receive charitable donations through IRA's group exemption. (The other option is to apply directly to IRS for 501(c) (3) status.) The IRS recognizes individual (Council) members of IRA's group through their Employer Identification Number, EIN, and uses the main organization's name as the legal name.

Example: International Reading Association Inc. – Hillsborough County Council of the International Reading Association

- The filer provides a password, first and last name, email address*, and daytime phone number.

IMPORTANT TIP! Be sure to make note of the password, as this will be required each year you file form 990-N.

- *Login ID Activation requires an email response.

- Login ID Activation (registration) is completed by entering the password. The response screen notifying the filer of success can be printed and saved.
- Receipt of the Login ID activation email marks the end of the first step for filing Form 990-N.

STEP 2: Completing IRS Form 990-N

- Once Step 1 has been completed, the filer receives an email with the option to file the 990-N immediately or completing at a later time.
- Click on the link provided in the email.
- The filer will answer the required questions.

TIPS!

- Usually, the fiscal year is July 1 - June 30.
- Do not try to change the legal name.
- Once the information is completed, the filer can click a button to submit the e-postcard to the IRS. Within 30 minutes or so the IRS will notify the filer by email that the 990-N was accepted or rejected. If rejected, the IRS will offer instructions on how to correct the problem.
- Retain a copy of the IRS Acceptance Message for your records.
- Be sure to know your Gross Annual Income before you begin. Most tax-exempt organizations are required to file an annual return. Which form an organization must file generally depends on its financial activity, as indicated in the chart below. The chart also shows the transition period for exempt organizations required to file a redesigned annual return beginning with 2008 tax years (returns filed beginning in 2009).

2007 Tax Year (Filed in 2008 or 2009)	Form to File
Gross receipts normally \leq \$25,000 Note: Organizations eligible to file the e-Postcard may choose to file a full return .	990-N
Gross receipts $<$ \$100,000, and Total assets $<$ \$250,000	990-EZ or 990
Gross receipts \geq \$100,000, or Total assets \geq \$250,000	990
Private foundation	990-PF

2008 Tax Year (Filed in 2009 or 2010)	Form to File
Gross receipts normally \leq \$25,000 Note: Organizations eligible to file the e-Postcard may choose to file a full return	990-N
Gross receipts $<$ \$1 million, and Total assets $<$ \$2.5 million	990-EZ or 990
Gross receipts \geq \$1 million, or Total assets \geq \$2.5 million	990
Private foundation	990-PF

2009 Tax Year (Filed in 2010 or 2011)	Form to File
Gross receipts normally \leq \$25,000 Note: Organizations eligible to file the e-Postcard may choose to file a full return	990-N
Gross receipts $<$ \$500,000, and Total assets $<$ \$1.25 million	990-EZ or 990
Gross receipts \geq \$500,000, or Total assets \geq \$1.25 million	990
Private foundation	990-PF

2010 Tax Year and later (Filed in 2011 and later)	Form to File
Gross receipts normally \leq \$50,000 Note: Organizations eligible to file the e-Postcard may choose to file a full return	990-N
Gross receipts $<$ \$200,000, and Total assets $<$ \$500,000	990-EZ or 990
Gross receipts \geq \$200,000, or Total assets \geq \$500,000	990
Private foundation	990-PF

How do you know if a Council has already filed?

To obtain verification of 990 e-postcard filing associated with an EIN (Employer Identification Number), use the following website link:

<http://www.irs.gov/app/ePostcard/>

You can search by any of the following: Organization, Location or Employer Identification Number (EIN)

Form 990-N (e-Postcard) Search

Search for an e-Postcard filing by entering information below and clicking "Search".

Alternatively, you may download all recent e-Postcard filings from the [Form 990-N \(e-Postcard\) Data Download](#) page.

Note: This tool will search all e-Postcard filings on record. To search for information on the IRS website, please use the site search located on the top right of your screen.

Organization

Name At least one of the words All of the words

Location

City State Country

Employer Identification Number (EIN)

EIN --

Search Criteria Tips

- Includes:** The organization name includes the terms entered in the search field. (e.g., A search for "com" would return organizations with "Communication" or "Income" in their name.)
- Starts With:** The organization name starts with the terms entered in the search field. (e.g., A search for "Found" would return organizations with names such as "Foundation for America" and "Foundations in Virginia".)

Search Logic Tips

- At least one of the words:** Conduct a search for organizations that contain the terms A OR B. (e.g., An organization name containing "Foundation" OR "Community")
- All of the words:** Conduct a search for organizations that contain the terms C AND D. (e.g., An organization name containing "Foundation" AND "Community")

ORGANIZATION: You can enter by name

Organization

Name At least one of the words All of the words

LOCATION: You can key by City, State and Country

Location

City State Country

EIN: You can key in your EIN

Employer Identification Number (EIN)

EIN --

Click Search

Search Criteria Tips

- Includes: The organization name includes the terms entered in the search field. (e.g., A search for "com" would return organizations with "Communication" or "Income" in their name.)
- Starts With: The organization name starts with the terms entered in the search field. (e.g., A search for "Found" would return organizations with names such as "Foundation for America" and "Foundations in Virginia".)

Search Logic Tips

- At least one of the words: Conduct a search for organizations that contain the terms A OR B. (e.g., An organization name containing "Foundation" OR "Community")
- All of the words: Conduct a search for organizations that contain the terms C AND D. (e.g., An organization name containing "Foundation" AND "Community")

The search results will provide you all information found on your search.

<u>Legal Name</u> ▲ (Doing Business As)	<u>EIN</u>	<u>City</u>	<u>State</u>	<u>Country</u>	<u>Tax Year</u>
Any Business	00-0000000	AnyST	USA	2011	

Click on the Legal Name from the list of results. This will provide you with additional tax information.

For frequently asked tax questions, please refer to the Frequently Asked Questions listed on the left column under IRS Resources.

The screenshot shows the IRS.gov website in Internet Explorer. The browser's address bar displays the URL <http://www.irs.gov/faq/index.html>. The page features a navigation menu with categories: Individuals, Businesses, Charities & Non-Profits, Government Entities, Tax Professionals, Retirement Plans Community, and Tax Exempt Bond Community. On the left, the 'IRS Resources' section includes links for Compliance & Enforcement, Contact My Local Office, e-file, Forms and Publications, Newsroom, Frequently Asked Questions (highlighted), Taxpayer Advocate Service, and Where To File. The main content area is titled 'Frequently Asked Tax Questions and Answers' and includes a search box with the text 'FAQ Search' and a 'SEARCH' button. Below the search box, there are two lists of questions: 'Top Frequently Asked Questions' and 'Frequently Asked Question Categories'. The 'Top Frequently Asked Questions' list includes 10 items, such as 'What are the tax changes for this year?' and 'Is there an age limit on claiming my children as dependents?'. The 'Frequently Asked Question Categories' list includes 17 items, such as 'IRS Procedures' and 'Filing Requirements/Status/Dependents/Exemptions'. At the bottom of the page, there is an 'Additional Information' section. The Windows taskbar at the bottom shows several open applications, including 'Councils - Inbox...', 'Question about...', 'RE: Question ab...', 'Aptify - JRAAPTI...', 'Councils ID: 581...', 'Instructions on 9...', and 'Frequently Askz...'. The system clock shows the time as 1:20 PM.