



FYI

- Due to legislative changes, all 501(c)(3) organizations (all PTAs) are now required to file a Form 990 of some type.
- All PTAs must file at least one type of 990 by the 15th day of the fifth month after the close of your tax period (end of fiscal year). Who files which one?

990-N - Electronic Postcard of Organization Exempt from Income Tax

- File when gross receipts are normally less than \$25,000
- Due every year by the 15th day of the 5th month after the close of your tax year (fiscal year)
- Small tax-exempt organizations, whose gross receipts are normally less than \$25,000, are not required to file Form 990 or Form 990-EZ.
- With the enactment of the Pension Protection Act of 2006 (PPA), beginning in 2008, these small tax-exempt organizations will now be required to file electronically Form 990-N also known as the e-Postcard, with the IRS annually. There will be no paper form.
- The first 990-N (e-Postcards) are due in 2008 for tax years ending on or after December 31, 2007.
- Local units may receive a notice from the IRS informing them of the new requirement.
- The 990-N (e-Postcard) is due every year by the 15th day of the 5th month after the close of your tax year (fiscal year). For example, if your tax year (fiscal year) ended on December 31, 2007, the 990-N (e-Postcard) is due May 15, 2008.
- **You cannot file the 990-N (e-Postcard) until after your tax year (fiscal year) ends.**

Local units will need to provide the following information:

- Organization's legal name
- Any other names your organization uses
- Organization's mailing address
- Organization's website address (if applicable)
- Organization's employer identification number (EIN)
- Name and address of a principal officer of your organization (give school address)
- Organization's annual tax period (fiscal year stated in bylaws)
- Verify that your organization's annual gross receipts are still normally \$25,000 or less
- Indicate if your organization has terminated (is no longer in business)

Where do you file the 990-N (e-Postcard)?

- Go to the IRS web site at <http://www.irs.gov/charities>
- Click on [Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N \(e-Postcard\)](#)
- The IRS has contracted with a private company to process the 990-N (e-Postcard)
- By clicking on the link, you will leave the IRS web site and enter a privately owned web site created, operated and maintained by a private business.
- The information this private business collects and maintains as a result of your visit to its web site may differ from the information that the IRS collects and maintains. (Please see the IRS web site privacy and security notice for privacy protections IRS provides to web site visitors).

- By linking to this private business, the IRS is not endorsing its products, services, or privacy or security policies. We recommend you review the business's information collection policy or terms and conditions to fully understand what information is collected by this private business.

What the 990-N filing web site looks like...

File your electronic Form 990-N (e-Postcard).

Click [here](http://epostcard.form990.org/) <http://epostcard.form990.org/> for more information on who must file Form 990-N (e-Postcard)

NOTICE: 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.

Note: The first e-Postcards are due in 2008 for tax years ending on or after December 31, 2007. You cannot file the e-Postcard until after your 2007 tax year ends. Click [here](http://epostcard.form990.org/frmTSFAQDisplay.asp?FAQID=102) <http://epostcard.form990.org/frmTSFAQDisplay.asp?FAQID=102> for more details.

STEP 1: [Register as a New User](http://epostcard.form990.org/frmNPRequestLogin.asp) <http://epostcard.form990.org/frmNPRequestLogin.asp>

To file Form 990-N (e-Postcard), you must register and obtain a login ID. Click the link above to request a login ID. If you already have a login ID, go to Step 2.

**STEP 2: [Create your Form 990-N \(e-Postcard\)](https://epostcard.form990.org/frmSecurityLogin.Asp?StatusRequired=LoggedI)
<https://epostcard.form990.org/frmSecurityLogin.Asp?StatusRequired=LoggedI>**

Once you have a login ID, you can access the system and create your e-Postcard. Click the link above to begin the process.

STEP 3: Submit your Form 990-N (e-Postcard)

Once you complete your e-Postcard, click the "Submit Filing to IRS" button.

Form 990-EZ - Short Return of Organization Exempt from Income Tax

- File when gross receipts are equal to or greater than \$25,000 and less than \$100,000, and Total assets are less than \$250,000
- Due every year by the 15th day of the 5th month after the close of your tax year (fiscal year)

Form 990 - Return of Organization Exempt from Income Tax

- File when gross receipts are equal to or greater than \$100,000, and/or Total assets equal to or greater than \$250,000
- Due every year by the 15th day of the 5th month after the close of your tax year (fiscal year)