

## HELPFUL HINTS TO REGISTER WITH THE IRS TO COMPLETE FORM 990-N

**IRS Form 990-N** is required to be completed by all WSMGS Affiliated Clubs. The process has changed this year and the WSMGS Board is here to help you through this process!

Prior to 2017, the Urban Institute hosted and managed the Electronic Filing System (990-N e-Postcard) for non-profit organizations. **Beginning in 2017, the IRS is directly hosting and managing the e-Postcard, requiring users to complete a "IRS.Online Services Profile" which culminates in the completion of the 990-N form. The completion of the IRS.Online Services Profile this year allows your club to be registered with the IRS and every year hereafter, only the 990-N will need to be completed if the User ID and Password is recorded previously and used.**

Specific information and suggestions concerning this process are listed:

1. View the attachment that follows and read it carefully. Then click on and open link" [User Guide](#)" and print it. Use it to avoid frustrating errors! Read the last page first for hints!
2. In the attachment click and open the first underlined link-"[Form 990-N Electronic Filing System \(e-Postcard\)](#)".
3. Register your personal name and email for "First Time Users"  
Click "Get Started" and temporary User Name number will be sent to your email. Copy this number and return to previous screen and enter as the User Name. {This page cannot be closed while you retrieve the email message. I needed to create a new tab on my Mac before going back to email in order to return to enter password.]
4. User ID, password, and 4 Challenge Questions with answers should be recorded for future use and shared with other club officers
5. On the Manage Form 990-N Submissions section be certain to print a copy.
6. Under the Managing Form 990-N Submissions time the 7 minutes -if too much? time goes by you will be timed out. Once you receive the status as Accepted print it out and also share with other officers.

HOPE THIS STARTS YOUR 2017 OFF ON THE RIGHT FOOT!

Stan Strike-WSMGS President/ RMFMS WY State Director

## Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)

### **How to file**

To electronically submit Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ*, use the [Form 990-N Electronic Filing System \(e-Postcard\)](#).

The Form 990-N electronic-filing system moved from Urban Institute's website to IRS.gov in February. **All filers** must register at IRS.gov prior to filing their next Form 990-N. This is a one-time registration; you won't be asked to register again when filing next year.

- Form 990-N must be completed and filed electronically. **There is no paper form.**
- Form 990-N filers may choose to file a complete Form 990 or Form 990-EZ instead.
- Use the Form 990-N Electronic Filing System (e-Postcard) [User Guide](#) while registering and filing.
- For filing system and website issues, see [How to File: Frequently Asked Questions](#). If site issues are unresolved, call TE/GE Customer Accounts Services at 877-829-5500. A

representative will file your Form 990-N information.

- Organizations should continue efforts to file, even if late.

**Prior to filing your form, please review the following information:**

### **Who must file**

Most small tax-exempt organizations whose annual [gross receipts](#) are [normally \\$50,000 or less](#) can satisfy their annual reporting requirement by electronically submitting Form 990-N if they choose not to file Form 990 or Form 990-EZ instead.

Exceptions to this requirement include:

- Organizations that are included in a group return,
- [Churches](#), their integrated auxiliaries, and conventions or associations of churches, and
- Organizations [required to file a different return](#)

### **Form 990-N filing due date**

Form 990-N is due every year by the 15th day of the 5th month after the close of your [tax year](#). **You cannot file the *e-Postcard* until after your tax year ends.**

**Example:** If your tax year ended on December 31, the *e-Postcard* is due May 15 of the following year. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.

If your 990-N is late, the IRS will send a reminder notice to the last address we received. While there is no penalty assessment for filing Form 990-N late, organizations that fail to file required Forms 990, 990-EZ or 990-N for three consecutive years will [automatically lose their tax-exempt status](#). Revocation of the organization's tax-exempt status will happen on the filing due date of the third consecutively-missed year. Watch this IRS [YouTube presentation](#) for more information.

### **Information you will need when filing Form 990-N**

Form 990-N is easy to complete. You'll need only [eight items of basic information](#) about your organization.