

1.) ALL 501(C)(3), 501(c)(4) and 501(c)(7) CLUBS, WHETHER LARGE OR SMALL, MUST FILE A VERSION OF THE 990 FORM WITH THE IRS.

Have you been filing the form 990 or 990-EZ? These are the annual income tax forms for a club with gross receipts (every penny deposited in your bank accounts) over \$25,000. This form is due the 15th day of the fifth month after the end of your fiscal year. What is your “fiscal year”? Unless your club bylaws state differently, this would be your club year. So, if your club year is May 1 to April 30, and the club had gross receipts over \$25,000, the IRS for 990 or 990EZ needs to be filed by September 15th. *Any club that is part of the NJSFWC Group Letter of Determination must file by September 15th regardless of their club’s fiscal year because this is the deadline for NJSFWC.*

What if your gross receipts are less than \$25,000? In the past, you were required to do nothing. *A new requirement now exists.* With the enactment of the Pension Protection Act of 2006, small 501(c) tax exempt organizations with **gross receipts** less than \$25,000 during the 2008-2009 club year are now required to file electronically Form 990N, also known as the e-Postcard, with the IRS annually. It must be completed online, there is no paper version.

The e-postcard is easy. The first step is to register as a new user. Go to www.irs.gov. Click on the “Charities & Non-Profits” tab at the top. The first article that appears is about the Annual Electronic Filing; click on the link. In the middle of the page is a box entitled “How To File.” Follow this link and accept to leave the official IRS website. There is a private company handling this for the IRS. There is a link to register as a new user.

You will need the club’s Employer Identification Number (EIN) to establish a login ID. They will ask for you to create a password plus give your name, email address and daytime phone number. You will be sent an email containing an activation link.

When you click on this link, you will be asked the club name, address, employer identification number, contact person, and a statement that the gross receipts were under \$25,000. Just like the other versions of the form 990, this new 990N will be due the 15th day of the fifth month after the end of the club’s fiscal year.

This applies whether your club achieved 501(c) status on your own or if you are part of the NJSFWC Group Letter of Determination. Your club is responsible to file individually. The Pension Protection Act requires the IRS to revoke the tax-exempt status of any organization that fails to meet its annual filing requirement for three consecutive years. ***Therefore, organizations that do not file the e-Postcard (Form 990-N), a Form 990 or a 990-EZ for three consecutive years, will have their tax-exempt status revoked as of the filing due date of the third year.***

Not sure if your club has 501(c) status? You may check by calling the IRS Exempt Organizations Unit at 877-829-5500. They will ask for your clubs Employer Identification Number (EIN).