

Filing your 990-EZ (e-Postcard) Q & A
AMVETS Riders National - Instructions for Departments and Chapters

Q: How do we file?

A: 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):

<https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>

- All organizations are required to register at IRS.gov prior to filing Form 990-N. You won't be asked to register again the next time you file.
- 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.

Q: When is the deadline?

A: 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.

Q: How can I determine what our tax year is?

A: A tax year is usually 12 consecutive months.

There are two kinds of tax years:

- Calendar Tax Year: This is a period of 12 consecutive months beginning January 1 and ending December 31; or
- Fiscal Tax Year: This is a period of 12 consecutive months ending on the last day of any month except December.

Generally, your tax year (or accounting period) can be found in the following documents:

- Your organization's by-laws.
- Your application for federal tax-exempt status (Form 1023 or Form 1024) or the determination letter you received approving your tax-exempt status.
- The application, Form SS-4, your organization filed to obtain its employer identification number (EIN).
- A copy of a prior year returns, Form 990 or 990-EZ, that you filed with the IRS.

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.

Q: What happens if the 990 isn't filed on time?

A: If your 990-N is late, the IRS will send a reminder notice to the last address we received. Please do not wait for this to happen.

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.

Q: What information will we need when filing Form 990-N?

A. Form 990-N is easy to complete. You'll need only eight items of basic information about your organization to complete the e-Postcard:

1. Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN)
2. Tax year
3. Legal name and mailing address
4. Any other names the organization uses
5. Name and address of a principal officer - **NOTE: USE YOUR POST ADDRESS!**
6. Web site address if the organization has one
7. Confirmation that the organization's annual gross receipts are \$50,000 or less
8. If applicable, a statement that the organization has terminated or is terminating (going out of business)

Q: How do we locate prior Form 990-N filings?

To search for your Chapters filed Form 990-N and to view past filings:

<https://www.irs.gov/charities-non-profits/tax-exempt-organization-search>

Please share this information with your membership so that all members are educated and aware of this procedure as they move up the chairs within your Chapter.