

Annual Electronic Notice (e-postcard) for Small Exempt Organizations

Suggested Wording for Treasurer Duties in the Club/Chapter By-Laws to Ensure Filing of Form 990-N:

The club/chapter treasurer is responsible for obtaining and maintaining the chapter EIN, Employer Identification Number. He or she is responsible for filing an electronic IRS FORM 990-N e-Postcard, which is required for all chapters/clubs with gross receipts under \$50,000. Chapters/Clubs with more than \$50,000 in gross receipts should consult their tax advisor regarding their filing obligation. If your financial year ends December 31st, you will need to file by May 15th each year. If your financial year ends at another time, you will need to file by the 15th of the 5th month following the end of your financial year. Use the following link to file.

[http://www.irs.gov/Charities-&-Non-Profits/Annual-Electronic-Filing-Requirement-for-Small-Exempt-Organizations-Form-990-N-\(e-Postcard\)](http://www.irs.gov/Charities-&-Non-Profits/Annual-Electronic-Filing-Requirement-for-Small-Exempt-Organizations-Form-990-N-(e-Postcard))

