# Step-by-Step Instructions for E-filing IRS form 990-N

## 1. Go to the IRS Website: http://www.irs.gov

2. Click on Charities & Non-Profits in the navigation bar

3. Click on

**Annual Electronic Filing Requirement** for Small Exempt Organizations — Form 990-N (e-Postcard) in the middle of the page.

4. Read the instructions on that page 

#### M Internal Revenue Service United States Department of the Treasury

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

Small tax-exempt organizations whose gross receipts are normally \$25,000 or less may be required to electronically submit Form 990-N, also known as the e-Postcard.

The Pension Protection Act of 2006 added this filing requirement to ensure that the IRS and potential donors have current information about your organization.

#### Due Date of the e-Postcard

The first e-Postcards are due in 2008 for tax years ending on or after December 31, 2007. The e-Postcard is due every year by the 15th day of the 5th month after the close of your tax. For example, if your tax year ended on December 31, 2007, the e-Postcard is due May year. For example, if your tax year ended on December 31, 2007, the e-Post 15, 2008. You cannot file the e-Postcard until after your tax year ends.

#### How To File

Click here to file the e-Postcard. If you have trouble accessing the system using that link, you may be able to access the filing site directly by typing or pasting the following address into your Internet browser: http://epostcard.form990.org. When you access the system, you will leave the IRS site and file the e-Postcard with the IRS through our trusted partner, Urban Institute. The form must be completed and filed electronically. There is no paper

#### Information You Will Need To File the e-Postcard

The e-Postcard is easy to complete. All you need is the following information about your organization. Click on any of the links below, if you need more information about the item.

- Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN)).
- Tax year Legal name and mailing address
- Any other names the organization uses
- Name and address of a principal officer
- Web site address if the organization has one
- · Confirmation that the organization's annual gross receipts are normally \$25,000 or less
- If applicable, a statement that the organization has terminated or is terminating (going out of business)

#### Who Must File

Most small tax-exempt organizations with gross receipts that are normally \$25,000 or less must file the e-Postcard. Exceptions to this requirement include:

Organizations that are included in a group return, and

Churches, their integrated auxiliaries, and conventions or associations of churches.

The following organizations cannot file the e-Postcard but must file different forms instead:

- · Tax-exempt organizations with annual gross receipts that are normally greater than \$25,000 must file Form 990 or Form 990-EZ;
- Private foundations must file Form 990-PF;
- Section 509(a)(3) supporting organizations that are required to file Form 990 or Form <u>990-EZ</u>.
- IRC section 527 (political) organizations required to file an annual exempt organization return must file Form 990 or Form 990-EZ;

#### Late Filing or Failure To File the e-Postcard

If you do not file your e-Postcard on time, the IRS will send you a reminder notice but you will not be assessed a penalty for late filing the e-Postcard. However, an organization that fails to file required e-Postcards (or information returns - Forms 990 or 990-EZ) for three consecutive years will automatically lose its tax-exempt status. The revocation of the organization's tax-exempt status will not take place until the filing due date of the third year

Search for e-Postcards - Public Disclosure

To find and view an organization's e-Postcard click here. To download the entire data base of e-Postcard filings click here.

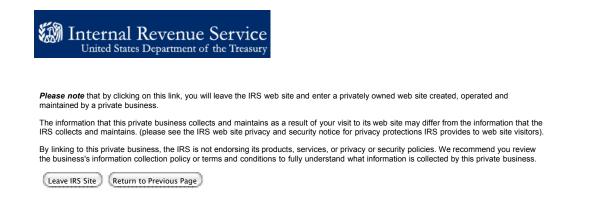
Note: Not all organizations that file an e-Postcard are eligible to receive charitable contributions that are tax-deductible under Internal Revenue Code section 170. See Search for Charities, to determine whether contributions to a particular organization are tax-deductible

#### Additional Information

Frequently Asked Questions

- <u>Temporary Regulations</u> (November 15, 2007)
  <u>Educational tools</u> : Help spread the word Help small tax-exempt organizations stay exempt!
- EO Update : Subscribe to Exempt Organization's regular email newsletter that
- highlights new information posted on the Charities and Non-Profits pages of irs.gov If you did not find the answer to your question about electronically filing the e-Postcard, you can email your question to tege-eo-efile@irs.gov. Note: This email
- address is for exempt organization electronic filing related questions only, not account or tax law questions. Do not send forms of any kind to this email address.
- If you did not find the answer to a question about the e-Postcard filing requirement, call Customer Account Services at 1-877-829-5500.
- News release <u>IR 2008-71</u> (May 13, 2008) (due date reminder)
  News release <u>IR 2008-25</u> (February 25, 2008) (announcing launch of e-Postcard electronic filing system)

### 5. Click on either of the two links in the How to File box and you will see this:



## 6. Click on the Leave IRS Site box and you will see this:





Support Links Log In

e-Postcard: file your electronic IRS Form 990-N

File your electronic Form 990-N (e-Postcard). Click <u>here</u> 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 or another subordinate 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 <u>here</u> for more details.

#### STEP 1: Register as a New User

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)

Home

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.

Requirements and tips for using this website.

#### **Quick Menu**

Register as a New User Update User Record Create New e-Postcard Edit/View Existing e-Postcard

Technical Support Frequently Asked Questions Privacy Policy

Questions or problems regarding this web site should be directed to Tech Support

Concerned about your privacy? Please view our privacy policy.

This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox with a screen resolution of 1024 X 768.

Last modified: September 11, 2008.

7. Click on Register as a New User and you will see this:



You need a login ID and password to electronically file your organization's IRS Form 990-N (e-Postcard).

**Exempt Organizations:** If you are filing for your organization or assisting someone who is filing for their organization, you will need the organization's employer identification number (EIN). The system will automatically generate your login ID based on the organization's EIN. The login ID will be the EIN (without the dash) plus a two digit number (i.e. 01, 02, 03, etc). For example, if the EIN for your organization is 00-1234567, then the first login ID for your organization, subsequent login IDs will have the same format, but will end in 02, 03, etc.

**Preparers:** If you are a professional preparer or you will be helping more than one organization file the e-Postcard, you only need to request one "Preparer" login ID. Your preparer login ID allows you to submit Form 990-N (e-Postcards) on behalf of multiple exempt organizations.

Once you have completed the login ID request process, you will receive an email containing an activation link. Click on the link to activate (and use) your login ID.



Questions or problems regarding this web site should be directed to Tech Support

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## 8. Click on Next >> and you will see this:





## **Request Login ID**

Please select Exempt Org or Preparer:	(for a definition of the two	o login ID types, return to the previous page.)
Login ID Type:	Exempt Organization	
Organization EIN	-	If you are a subordinate organization, be sure to enter your own EIN. Do not enter the EIN of your parent organization or another subordinate organization.

Questions or problems regarding this web site should be directed to Tech Support

Concerned about your privacy? Please view our privacy policy.

Next >>

This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox with a screen resolution of 1024 X 768.

Last modified: September 11, 2008.

<< Back

9. Type in your EIN and click on Next >> and you will see this:

Urban Institute	e-Postcard file your electronic IRS Form 990-N
	Request Login ID
Please enter th	e following information and then click the 'Next' button (All fields are required.)
Login ID Type: Login ID:	Exempt Organization
Organization Name:	PTA PASADENA CITY COLLEGE PATRONS
Password:	NOTE: Password must be between 6 and 15 characters and is case sensitive.
Verify Password:	
First Name:	
Last Name:	
Email Address:	
Verify Email Address:	
Daytime Phone:	
<< Back Ne	ext >>
Concerned about your	s regarding this web site should be directed to <u>Tech Support</u> privacy? Please view our <u>privacy</u> policy. ewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox with a screen resolution of 1024 X ber 11, 2008.

10. Type in the requested information. Note that you will be creating a password. Use your name and your email address and phone number for the contact information.

Urban Institute E-Postcard file your electronic IRS Form 990-N
Request Login ID - Success
The following login ID was successfully created:
Login ID:
Name: Shirley Gold
Email: shirley@telespan.com
Organization: PTA PASADENA CITY COLLEGE PATRONS
Activating Your Login ID.
You will receive an email containing a link that will allow you to activate your login ID and create your e- Postcard.
<b>IMPORTANT:</b> If the email account above has a spam filter, please ensure that the filter allows emails from <b>epostcard@urban.org</b> .
Close your browser now and activate your login ID through the link in the activation email.
Questions or problems regarding this web site should be directed to <u>Tech Support</u> Concerned about your privacy? Please view our <u>privacy</u> policy. This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox with a screen resolution of 1024 X 768. Last modified: September 11, 2008.

## 12. Close your browser and check your email. You will receive an email that looks like this:

13. Click on on the link in the email (or copy and paste the link into your browser if a click doesn't do anything), and that will take you to a log-in page.

14. You are now ready to create the 990-N e-postcard. Click on the link to create the postcard now:

Urban Institute		<b>C-Postcard</b> file your electronic IRS Form 990-N Activate Login ID (Success)
		Congratulations, your login ID has been activated.
Login Inf	formation:	
-	jin ID: sword:	
Nan Orga Ema	anization:	Shirley Gold PTA PASADENA CITY COLLEGE PATRONS shirley@telespan.com
	loose to pri ssed by oth	int this page, please make sure that you keep it in a secure location that cannot pers.
		Create your Form 990-N (e-Postcard) Now Return to Home Page
Concerned abou	ut your priva best viewed	arding this web site should be directed to <u>Tech Support</u> acy? Please view our <u>privacy</u> policy. with Microsoft Internet Explorer 5.5+ or Mozilla Firefox with a screen resolution of 1024 X 1, 2008.

15. The next screen allows you to input your fiscal year, and to indicate that your gross annual income is \$25,000 or less (it is not reproduced here). The screen also shows the legal name the IRS has on file for your organization. (You cannot change that on the e-postcard even if it is incorrect. You can click on the question mark next to your name and it will bring up an instruction box on how to change the legal name if it is incorrect.) Click on Next >> and you will see this:

Urban Institute	<b><i>e-Postcard</i></b> File your electronic IRS Form 990-N
Quick Jump    Form 990-N (e-Postcard)	Logout
	Notice - Form 990-N (e-Postcard) dress and Principal Officer Information Save Changes before jumping to another page. Save Changes
<b>c</b> Organization's legal name:	PTA PASADENA CITY COLLEGE PATRONS
C If your organization conducts business using another name (dba), enter other name: DBA name	
DBA name - continued	?
Organization's mailing address: Country	United States
Number and street (or PO Box) - Line 1	?
Number and street (or PO Box) - Line 2	?
City or town	?
State	?
Zip code	?
E Organization's website address, if applicable	?
F Principal Officer:	
Type of name Name	
Name	

## 16. Fill in the requested information. Units will put in the school's address as the organization's mailing address. The president or treasurer can be the principal officer.

This is the rest of the form. Note that the principal officer's address must be provided.

Country	?
	United States ÷
Number and street (or PO Box) - Line 1	?
Number and street (or PO Box) - Line 2	?
City or town	
State	?
Zip code	?
Previous Page Click the 7 image next to any field for	Save Changes Submit Filing to IRS help/instructions.
Questions or problems regarding this website Concerned about your privacy? Please view of Website last modified on: April 11 <sup>th</sup> , 2008. This website is best viewed with Microsoft Int 1024 X 768. You are currently using Safari 525.2 in 1024	bur <b>Privacy</b> Policy. ternet Explorer 5.5+ or Mozilla Firefox 1.0+ with a screen resolution of

17. Click on Submit Filing to IRS. You will get a warning box that asks if you are ready to file; no other changes can be made once you file the form. Click to file the form and you will see this:

Urban Institute				•				Carc RS Form 990	
Н		Support	Links	Log Out					
	F	Form 990	)-N (e-Pos	stcard) Su	Ibmitt	ed			
PTA PASADENA 95-	CITY COLLE	GE PATRO	NS						
2007 IRS Form 99 7/1/2007 - 6/30/20	•	card)							
Congratulatic				,					
indicating whether rejected, the e-filin	your e-Postc	ard was acc	cepted or reject	cted. If accept	ed, you a	are done	for the ye		
		Log c	out Go To F	iling Status Pag	je				
Questions or problem Concerned about you This website is best X 768. Last modified: Septe	ur privacy? P viewed with I	Please view of Microsoft Int	our <u>privacy</u> po	licy.			screen re	esolution of 1024	4

## 18. Click on Go to Filing Status Page and you will see this:

	H	ome Si	upport Links	Log Out	
			Check F	iling Status	
ΡΤΑ	PASADENA	CITY COLLE	GE PATRONS	Links	View e-Postcard Image
	7 IRS Form 99 2007 - 6/30/20	•	card)	<u>Control Panel</u>	Wiew Form 990-N (e- Postcard)
Curr	rent Status:	Pending			
		The e-Pos	stcard is being transm	itted to the IRS.	
Next	t Step:	your e-Po Postcard	stcard, we will send y	you an efiling receipt via sted. If rejected, the emain	the IRS. Once the IRS processes a email telling you whether the e- ail will tell you why it was rejected
			Delive	ery Status	
<b>No.</b> 1	<u>Filing</u> Form 990-N	<u>Delivery</u> E-file	<u>Status</u> Transmitting to the	) IRS	<b>Postmark</b> 9/21/2008 4:50:04 PM

## 19. Click on View Form 990-N e-Postcard and you will see this:

Inforr	nation copy. Do not send to IRS.	
Form <b>990-N</b>	Electronic Notice (e-Postcard)	OMB No. 1545- 2085
Form <b>JJJU I</b> Department of the Treasury Internal Revenue Service	for Tax-Exempt Organizations not Required To File Form 990 or 990- EZ	2007
		Open to Public Inspection
A For the 2007 calendar year, or t	ax year beginning <u>7/1/2007</u> , and ending <u>6/30/2008</u> .	
<b>B</b> Check if applicable Terminated, Out of Business	C Name of organization: <b>PTA PASADENA CITY COLLEGE PATRONS</b> d/b/a:	<b>D</b> Employer Identification Number
Gross receipts are normally \$25,000 or less	<u>50 W Palm St</u> <u>Altadena, CA, US, 91001-4337</u>	Number
<b>E</b> Website:	F Name of Principal Officer: Shirley Gold	
	<u>50 W Palm St</u> Altadena, CA, US, 91001-4337	
	uction Act Notice. We ask for the information on this form to carry out the la required to give us the information. We need it to ensure that you are comp	
unless the form displays a valid Of	provide the information requested on a form that is subject to the Paperworl MB control number. Books or records relating to a form or its instructions must material in the administration of any Internal Revenue law. The rules gover s covered in Code section 6104.	st be retained as
The time needed to complete and estimated average times is 15 min	file this form and related schedules will vary depending on individual circums utes.	stances. The
	ed for your records only. Do NOT mail this page to the IRS. 1 You must file your Form 990-N (e-Postcard) electronically.	The IRS will not

## 20. Print three copies of this page: one for your files, one for your council (if in council), and one for First District PTA. Send the Council and District copies to your council.

## AND YOU ARE DONE FOR THIS YEAR!