

Maintain your Federal 501(c)(3) Tax Exemption Status by Filing the 990-N e-Postcard

Who must file Form 990-N (e-Postcard)?

All CUPA-HR chapters with 501(c)(3) federal tax exemption with annual gross receipts* less than \$50,000 **must** file the 990-N e-Postcard.

Any one chapter neglecting to file could jeopardize the 501(c)(3) status of all chapters and of the CUPA-HR national organization.

However, at this time, CUPA-HR files the 990N Epostcard for all chapters listed on its group exemption roster. See page 3 to determine if your chapter is 501(c)(3) tax exempt.

*Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses (IRS.gov, 1-30-09).

What does this mean for my chapter?

If CUPA-HR does not file for you and your chapter operates on a fiscal year of July 1 to June 30, you must file your 990-N by November 15 every year. **It is strongly encouraged to file no later than October 31.**

The information you file will be based only on the fiscal year.

The online filing process is quick and easy with less than 10 questions for which you will need to provide answers. There is no cost to file.

How to File If CUPA-HR Does Not File For You

[Click here](#) to file the e-Postcard. The form must be completed and filed electronically. There is no paper form.

At this website, you will:

1. Register as a new user
2. Create your Form 990-N
3. Submit your Form 990-N

Once filed, you will receive an e-mail **confirmation that must be forwarded** to CUPA-HR at jsavage@cupahr.org.

Some site tips and requirements (including technology requirements) can be [found here](#). Looking for more detailed information, including step-by-step instructions and screen shots? [Click here](#).

Frequently Asked Questions and Answers

To view all the FAQs please [click here](#). Highlights include:

What information will I need to complete the Form 990-N (e-Postcard)?

1. Your organization's Employer Identification Number (EIN).
2. Your organization's legal name
 - a. *This is the name on the chapter's Articles of Incorporation or in the EIN confirmation letter from the IRS.*
3. Any other names your organization uses to do business
 - a. *This does not apply for most CUPA-HR chapters.*
4. Be able to answer the following questions:
 - a. Has your organization terminated or gone out of business?
 - i. *The answer is no for all CUPA-HR chapters during the 09-10 year.*
 - b. Are your gross receipts normally \$50,000 or less?
 - i. *The answer is likely yes for all CUPA-HR chapters.*
5. The organization's mailing address (or P.O. box), city, state and zip code
 - a. *This could be the current president, treasurer or other officer.*
6. Your organization's website address if you have one
7. The name and address of one of your organization's principal officers
 - a. *Meaning any of the executive officers, perhaps the person filling out the form*

Is there a charge to file form 990-N (e-Postcard)?

No, the e-Postcard system is completely free.

How will I know if the IRS accepted my e-Postcard?

Once the IRS receives and processes your e-Postcard (usually within 30 minutes), you will receive an email indicating whether your e-Postcard was accepted or rejected. If accepted, you are done for the year. If rejected, the email will tell you why it was rejected and how to correct the problem.

I have submitted my e-Postcard. How do I print a copy for my records?

To view and print an image of your e-Postcard, take the following steps:

1. From the "Quick Menu" on the Home page, click the "Edit/View Existing e-Postcard" option.
2. If you are not already logged into the system, you will be prompted to enter you login ID and password.
3. The system will take you to the page titled Control Panel.
4. Click "View" on the right-hand side of the Control Panel. The system will take you to the Filing Status page.
5. Click "View Form 990-N (e-Postcard)" in the upper right-hand corner.
6. The system will display your e-Postcard.

What if our chapter's gross receipts are over \$50,000?

Chapters with gross receipts greater than \$50,000 must file Form 990 or Form 990EZ. Contact CUPA-HR for more information.

What chapters currently have federal 501(c)(3) tax exemption?

Note: if your chapter is not listed, please contact CUPA-HR to learn how to become tax exempt.

Arkansas	Michigan	Rocky Mountain
Arizona***	Minnesota	South Carolina
Eastern Pennsylvania/Delaware	Missouri	Southern California
Florida	Nevada	Southern New England
Georgia	New Jersey	Southwestern Pennsylvania
Greater Baltimore-Washington	New York Metro	Tennessee
Illinois	North Carolina	Upstate New York
Indiana	Northern & Central California	Utah
InterMountain West	Northern New England	Virginia
Iowa	Ohio	Washington State
Kentucky	Oklahoma	West Virginia
Lone Star	Oregon	Wisconsin
Louisiana/Mississippi Gulf Coast	Rio Grande	

***NOTE: The Arizona chapter is independently exempt from the CUPA-HR group exemption and **MUST** file 990N independently – CUPA-HR cannot file the 990N for the Arizona Chapter.