

IRS Form 990-N (e-Postcard) Filing Instructions **Amanda Cowan, State Treasurer**

The IRS Form 990-N is available only online. The deadline for filing is: the 15th day of the fifth month following the end of your fiscal year. This is May 15 for chapters whose year ended December 31 and October 15 for chapters whose year ends May 31.

All chapters whose annual income is "normally" below \$50,000 **must** file this form. Failure to file will result in the loss of exempt status. Chapters who are presently filing Form 990 or Form 990-EZ--those chapters whose income normally exceeds \$50,000--will continue to file that form.

To access the form, the person filing must register. To do this, log into the website listed here: <http://epostcard.form990.org/>

Once on the website, you should read the page before attempting to register. When you are ready to register, click on Step #1 and follow the directions for registration. You will need to enter your EIN (Employer Identification Number) to complete registration. All Texas chapters have an EIN. If you don't know what your number is, you may call or e-mail me (281-587-8412 or tillmansue@sbcglobal.net) and I will give it to you.

You must also enter a password of your own choosing. The password must have between 6 and 15 characters. I would recommend that chapter treasurers and regents select a password that can be used by all succeeding officers. Write yours down and give a copy of it to the regent to keep in her files. The password is "case sensitive" which means that it must be entered in all lower case or all upper case letters consistently! If the person who sets it up uses all caps, her successors must also use all caps in order to get into the site! This password is yours forever! Write it down and keep it and give a copy to your chapter regent for the chapter files. If you lose it, there will be no prompts to help you regain it when it is time to file next year!

Once registered, you will be able to "create your e-Postcard" (Step #2 on the website) when you are ready to file.

One caveat: When your personal e-Postcard comes up, the first information given will be the dates that IRS believes to be the beginning and ending dates of your fiscal year. If these dates are incorrect, you can't change them yourself. You will have to write the IRS to give them the correct dates and let them make the correction. To change the IRS Tax Year dates to match your chapter's fiscal year, report the change to:

Internal Revenue Service
Attn: EO Entity
MS 6273
Ogden, UT 84201

When writing your request, be sure to give your EIN and the full legal name of your chapter--example: Abigail Adams Chapter, National Society Daughters of the American Revolution. Keep your letter brief.

Failure to file this form will result in loss of tax exempt status!