

New Mandatory but Simple IRS Filing Requirements

As many of you may be aware, your chapter or region has not been required to file an income tax return (Form 990) with the IRS if your chapter's gross receipts were less than \$50,000 or less (\$25,000 for tax years ending after December 31, 2007 and before December 31, 2010). However, in 2006 Congress passed a new law that required that all small non-profits that don't file a Form 990 must go online and fill in some basic information about your organization each year. This simplified filing is being called a form 990-N (e-postcard).

The only information that is required to be updated each year is: name and address of the principal officer (**president**), the website address if you have one, a confirmation that the organization's gross receipts were under \$50,000 for the year and to note if the organization is terminating its existence.

To complete this 990-N e-postcard, you will need to go to the internet at the website www.irs.gov/990N. You will also need to have an email address to receive confirmation of your logon. **The first step is to enter your organizations Federal Employer Identification Number. You will then establish a password** (those filing last year will use that password). They will immediately send you an email confirming your logon password and a link to begin the filing process. You will **then be able to enter** the required information and submit.

This is a fairly quick procedure and it is to be completed the fifth month after the ending of your fiscal tax year. (May 15th for us). This is for all chapters and regions that have receipts under \$50,000 and are not required to file a regular Form 990 or 990ez. **If the IRS does not receive this required information for three consecutive years you will automatically lose your tax-exempt status. The revocation of the organization's tax-exempt will not take place until the filing date of the third year.**

One item of note is that the name of your Chapter or Region may be listed as **Gold Star Wives of America, Inc.** and show your organizations Federal Employer Identification Number. **On the second page** you can include your **organizations official name** (e.g.: **Phoenix Chapter**).

If you have any questions about filing requirements for non-profit organizations, the IRS website www.irs.gov has a charities and non-profit section with information. Still have problems? Call the Customer Account Services line (877-829-5500) for technical help.