



## What Every AVA Member Needs To Know Annual Responsibilities for Filing the IRS 990



**IRS E-Postcard Technical Assistance – 1 (866) 255-0654**

Every AVA member which is tax-exempt under Section 501(a) of the Internal Revenue code (AVA Bylaws, Article III, Section 3.1.a) is required to file the appropriate version of the IRS Form 990 every fiscal year.

- If your gross receipts (i.e., all money received in your tax year) equal or are less than \$50,000, you may file a 990-N (short, simple on-line e-postcard). Instructions are below.
- If your gross receipts equal or exceed \$200,000, you must file the lengthy Form 990. I recommend you enlist the help of a knowledgeable tax professional who specializes in tax-exempt organizations.
- If your gross receipts are in between, you may file the limited Form 990-EZ. I also recommend enlisting a knowledgeable tax professional who specializes in tax-exempt organizations.

To calculate if gross receipts equal or are less than \$50,000,

- If your club has been *in existence for 1 year or less* and received, or donors have pledged to give, \$37,500 or less during the organization's first tax year;
- If your club has been *in existence between 1 and 3 years* and averaged \$30,000 or less in gross receipts during each of its first 2 tax years; or
- If your club is *at least 3 years old* and averaged \$50,000 or less in gross receipts for the immediately preceding 3 tax years (including the year for which calculations are being made).

File based on your fiscal year, which should be defined in your bylaws. If you have 501(C)(3) status under the AVA's group exemption, your fiscal year must be July 1 to June 30.

You must file a 990/990-EZ/990-N not later than the 15<sup>th</sup> day of the 5<sup>th</sup> month following the end of your fiscal year—in the case of the AVA group exemption that means between July 1 (no sooner because your fiscal year isn't over yet) and November 15 (for the 990-N the on-line site will lock you out after that date).

If you need your club's EIN, call AVA Headquarters for it. Under no circumstances, use any other number.

If you file the 990-N, read on.

**Register** in order for filer to file for the first time. (If the filer has filed for your club before, skip to next section.)

- Go to <http://epostcard.form990.org/> and log in as an Exempt Organization with your Employer or Taxpayer Identification Number (EIN/TIN).
- Fill in the form, including a 6-15 character password, and submit. (Save this information to use when filing.)
- When instructed, close the browser window.
- When you receive the confirmation email, use the link to finish activating your account.

**File** between July 1 and November 15. (If you don't file by November 15, you must wait until next year.) If your club is required to file a 990 and is *not* under the AVA's group exemption, file before the 15<sup>th</sup> day of the 5<sup>th</sup> month following the end of your fiscal year.

- Have your ID, password, and EIN/TIN handy.
- Log in to <https://epostcard.form990.org/frmSecurityLogin.Asp?StatusRequired=LoggedIn>
- If you haven't registered or forgot your password, refer to the Register section above.

- Page 1:
  - Has your organization terminated or gone out of business? Yes or No.
  - Are your gross receipts normally \$50,000 or less? Yes or No. If NO, you must file a Form 990 or 990-EZ. Per the IRS, annual gross receipts (i.e., all money received in your tax year) are considered less than \$50,000.
  - Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN)—from your letter from the IRS.
  - Tax year: 7/1/last year-6/30/this year [for those AVA members part of the AVA's group exemption]. If you are not under the AVA group exemption, use your Fiscal Year.
  - Click Next Page.
- Page 2: (proof all entries for accuracy; you cannot amend your e-Postcard once submitted; FYI, no punctuation accepted)
  - Enter your club's name in DBA1 (doing business as); the registration defaults to AVA but the EIN is yours alone.
  - Enter your club's mailing address and, if you have one, its website.
  - Enter a principal officer's name (consider using your president) and address.
  - Click Submit.

Print the Congratulations page if you wish. You will receive a confirmation email promptly from the IRS indicating your 990-N e-Postcard was submitted and another within 30 days indicating whether or not your filing was accepted or rejected by the IRS; if rejected, you will receive further instructions.

  - Log out.

Later want to check status and/or print your filing?

- Return to <https://epostcard.form990.org/frmSecurityLogin.Asp?StatusRequired=LoggedIn>
- Under the Quick Menu on the right side of the page, click Edit/View Existing e-Postcard.
- Log in again to see a status window.
- In the Action column (far right), click on View to see the status of this year's request.
- Toward the upper right, click on View Form 990-N (e-Postcard) to see what you submitted. Print a copy if you wish.
- Log out.

**You must send a copy of the confirmation from the IRS to Candy Purcell at [candy@ava.org](mailto:candy@ava.org) verifying that you have filed the E-Postcard; AVA must maintain documentation showing that all subordinates have filed the proper 990 paperwork to maintain its tax-exempt status.**

### ***Issues***

Didn't receive a letter from the IRS, but have 501(C)(3) status? File anyway.

Don't have a member with a computer? Use a computer at the local public library. Find someone at a neighboring club or ask your state association president or regional director. Ask a friend. The IRS doesn't exempt organizations without access to a computer, so definitely find a way.

Don't file for three consecutive years? The IRS automatically takes away your tax-exempt status, and the AVA can't do anything about it! If you lose tax-exempt status, you also will lose AVA membership for failing to comply with AVA Bylaws, Article III, 3.1.a. Make a habit of filing annually.

**Questions?** Contact the IRS E-Postcard Technical Assistance 1-866-255-0654, or contact the AVA Financial Director Candy Purcell at ([candy@ava.org](mailto:candy@ava.org) or 210-659-2112) or Bob Wright ([rwright2@jhu.edu](mailto:rwright2@jhu.edu) or home phone 703-737-2175 or cell phone 703-615-0757) and be as specific as you can about your problem.