

Frequently Asked Questions

Internal Revenue Service (IRS) Filing Requirements

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TAX RETURN FILING REQUIREMENTS

1. **Why does my small club have to file with the IRS?** The IRS added this filing requirement in 2008 to improve transparency within the non-profit sector and to ensure that donors and the IRS will have the current information about your organization.
2. **What information do I need to file Form 990-N?** To complete the online filing for Form 990-N you will need the following information: EIN, tax year end, legal name and mailing address of club, name and address of principal office (this would probably be the secretary), website address of club (if applicable), confirmation that your organization's annual gross receipts are normally less than \$50,000, and confirmation that the club has not terminated operations. That is all.
3. **What does "gross receipts" mean on Form 990-N?** Total cash collected into the club's accounts before expenses are paid; Do not confuse gross receipts with net income. For example, ... if you had a fund-raiser that generates \$60,000 in ticket sales and \$15,000 in expenses. Your gross receipts would be \$60,000 and the net income for the project would be \$45,000. Since gross receipts were more than \$50,000, the club could not file Form 990-N. It would have to file Form 990-EZ.
4. **When is Form 990-N, Form 990-EZ, or Form 990 tax filings due to the IRS?** Within four and one-half months of the club's year-end. For a September 30 year end, that deadline would be February 15.
5. **I have heard the term "e-Postcard", what does that mean?** It is another name for the Form 990-N. It is an electronic filing that the IRS requires for clubs that have gross receipts of \$50,000 or less.
6. **What happens if a club does not file its Form 990-N (e-postcard) on time?** The IRS will send a reminder notice but the organization will not be assessed a penalty for late filing. An organization that fails to file required Form 990-N for three consecutive years will automatically lose its tax-exempt status on the filing due date of the third year.
7. **What year tax return must a club file?** The year at the top of page 1 of the tax return is the year that corresponds with the beginning of the tax year. For example: The 2017 tax form must be used for the return pertaining to the fiscal year October 1, 2017 to September 30, 2018.
8. **Why does the e-Postcard filing system show the parent organization's name when entering the club's EIN?** When the parent organization filed for a group exemption, the IRS uses the parent name as the legal name for the subordinate organizations. This field cannot be changed on the e-Postcard. You should enter the club name in the DBA (Doing Business As) name field on the subsequent screen.
9. **Can a club locate a copy of its files of Form 990-N?** Yes, the filing website has a search feature that will allow the club to locate a copy of its return.