

IRS 990-N

Filing Requirement for All U.S. Clubs



Please read the instructions thoroughly before beginning the filing process. The entire process should take less than 15 minutes to complete.

If your club has questions about filing the 990-N e-Postcard, please email World Headquarters at 990N@Toastmasters.org.

Small tax-exempt organizations whose gross receipts are normally \$50,000 or less must file the 990-N e-Postcard. The Pension Protection Act of 2006 added this filing requirement to ensure that the IRS and potential donors have current information about your organization.

Due Date

The e-Postcard is due no later than May 15, 2012. The accounting period for Toastmasters International and its subsidiaries is January 1 – December 31.

How to File

Click IRS **990-N e-Postcard** to file the e-Postcard through the IRS's trusted partner, Urban Institute. The form must be completed and filed electronically. There is no paper form.

Step 1: Register as a New User with Urban Institute

Register with Urban Institute to obtain a login ID. If you registered previously, you already have a login ID.

To Register:

1. Click on **Register as a New User**.
2. Click **Next**.
3. From the **Login ID Type** drop-down menu, select Exempt Organization.
4. Enter the **Organization EIN**, which is the club's nine-digit FEIN. Enter the first two digits in the first box and the remaining seven digits in the second box.
5. Click **Next**.
6. Create a password. Verify your password by entering it again in the next field. Make a note of the password you create because you will need it to login.
7. Enter your first name, last name, email address and phone number.
8. Click **Next**.
9. Exit out of this screen. You will be taken back to this website upon receiving your login ID. [see below]

Within five minutes of registering, epostcard@urban.org will email your login ID to the address you submit. Check your spam folder if the email does not arrive shortly after registering.

When you open the email from epostcard@urban.org, click on the blue hyperlink. This will take you to the Urban Institute's website where you can continue with the e-Postcard by entering the password that you created in Step 1.

1. Enter your login ID and the password you created.
2. Click **Next**.
3. When the message, "Congratulations, your login ID has been activated," appears, click **Create your Form 990-N (e-Postcard) Now**.

Step 2: Complete the Organization Information

Complete the organization information as follows:

1. **Has your organization terminated or gone out of business?** Enter **No**.
2. **Are your gross receipts normally \$50,000 or less?** Enter **Yes** if this is true. If your club's gross receipts are higher than \$50,000 please contact 990N@Toastmasters.org. Your club may not be eligible to file the 990-N.
3. **Organization's legal name** - "Toastmasters International" should already appear.
4. **Federal employer identification number (FEIN):** Enter the club's FEIN.
5. **Enter the DBA name:** Enter your club's number and name.
6. **Organization's mailing address:** Enter the club's primary mailing address.
7. **Country:** If "United States" doesn't already appear, enter it.
8. **Number and street:** Enter the street address of the club's primary mailing address.
9. **City or town:** Enter the city or town of the club's primary mailing address.
10. **State:** Enter the state of the club's primary mailing address.
11. **ZIP or Postal Code:** Enter the ZIP or postal code of the club's primary mailing address.
12. **Organization's website address, if applicable:** If the club would like to list its club website, do so here.

Step 3: Complete the Principal Officer Information

Complete the principal officer information as follows:

1. **Type of name:** Select **Person** from the drop-down menu.
2. **Person name:** Enter the name of the club president.
3. **Country:** If "United States" doesn't already appear, enter it.
4. **Number and street:** Enter the street address of the current club president.
5. **City or town:** Enter the city or town of the current club president.
6. **State:** Enter the state of the current club president.
7. **ZIP or Postal Code:** Enter the ZIP or postal code of the current club president.
8. Click **Save Changes** and review the information for accuracy.
9. Click **Submit Filing to IRS**.
10. Click **OK** to save the data and submit it to the IRS.

Confirmation Page

Within 30 minutes of submitting the e-Postcard, you will receive an email from the IRS indicating whether your e-Postcard was accepted or rejected.

When accepted, forward the e-Postcard confirmation to the Tax and Regulation team at 990N@Toastmasters.org. **Toastmasters International is not affiliated with the IRS. Therefore, World Headquarters is unaware that you have filed unless you forward the e-Postcard to this address.**

Frequently Asked Questions

What if my club's fiscal year-end date on file with the IRS is not December 31?

Email the Tax and Regulation team at 990N@Toastmasters.org. Be sure to include the club number and name in the email. Do not follow the IRS instructions for correcting the fiscal year-end date. World Headquarters will correct it for you. The fiscal year-end date for all clubs is December 31.

Do corporate clubs need to file the 990-N e-Postcard?

Yes. Corporate clubs fall under the group exemption for Toastmasters International and are expected to use the FEIN assigned to the club. Do not file using the corporation's FEIN, because this could result in the club losing its tax-exempt status with the IRS.

How can I view filings from previous years for my club?

Follow the instructions in Step 1 of this document. Log in to Urban Institute and click **View/Edit Existing e-Postcard** located in a yellow box on the right side of the screen. You can also view the status of your club's e-Postcard for the current year. The 990-N can be printed for any year that the club filed on this page.

Can my club's tax-exempt status be revoked?

Yes. In 2011, the IRS began revoking the tax-exempt status of non-profit organizations that failed to file the 990-N for three consecutive years. If your club receives a notice from the IRS stating the tax-exempt status has been revoked, please notify World Headquarters at 990N@Toastmasters.org. The club officers will need to complete and submit Form 1023 within 15 months after receiving notification of the club's revoked status from the IRS. A fee of at least \$100 will be charged to reinstate the club's tax-exempt status.