

## **New IRS 990-N Filing Requirement for all US clubs**

**All US clubs must file IRS form 990-N no later than May 15, 2008. Failure to file by the due date will cause the club to lose their nonprofit tax exempt status as a subordinate under Toastmasters International.**

**Please read the instructions thoroughly before beginning the filing process. The entire process should take less than an hour to complete.**

**Some of the information in this email was obtained from the IRS official website and Urban Institute website. The information in blue italics has been added by Toastmasters International.**

### **Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)**

Small tax-exempt organizations whose gross receipts are normally \$25,000 or less may be required to electronically submit Form 990-N, also known as the e-Postcard. ***This applies to all of our US clubs. All US clubs must electronically submit the 990-N in order to retain the club's non profit status.***

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 of the e-Postcard**

The first e-Postcards are due in 2008 for tax years ending on or after December 31, 2007. ***For all US Toastmaster Clubs the due date for filing the 990-N is May 15, 2008.***

### **Information You Will Need To File the e-Postcard**

*The e-Postcard is easy to complete. Before you begin, make sure you have gathered the following information about your club.*

- Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN). *If you are not sure what your club's EIN number is, you can do the following:*
  1. *Go to our Web site at [toastmasters.org](http://toastmasters.org).*
  2. *Click the **Officer Resources** tab.*
  3. *Click the **Club and District Business** link.*
  4. *Click **Club Business** and log in with your club number and club password.*
  5. *Click **Change my club's meeting and/or club officer information**.*
  6. *Scroll down to the bottom of the page: below the Charter Date is the US Tax ID. This is your club's employer identification number (EIN).*

- Tax year – *Choose calendar.*
- Legal name and mailing address – *Legal name is the club name and the mailing address is the address of the current club president.*
- Any other names the organization uses – *Not applicable*
- Name and address of a principal officer – *Name and address of current club president.*
- Web site address if the organization has one – *Not applicable;*
- Confirmation that the organization's annual gross receipts are normally \$25,000 or less
- If applicable, a statement that the organization has terminated or is terminating (going out of business) – *Only to be used if the club has disbanded and has notified World Headquarters that the club is no longer meeting.*

## **How To File:**

***Click on this link:*** <http://www.irs.gov/charities/article/0,,id=169250,00.html>

***You will be taken to the IRS website 990-N Instruction page. In the middle of the page, you will see a box with the following information:***

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### **How To File**

Click [here](#) to file the e-Postcard. When you do, you will leave the IRS site and file the e-Postcard with the IRS through our trusted partner, Urban Institute. The form must be completed and filed electronically. There is no paper form.

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***Click on the "here" link. The next screen will ask if you want to leave the IRS Web site or return to the previous page. Click on "leave the IRS Web site."***

***You will then be taken to a non-IRS Web page of the Urban Institute. The following step-by-step instructions will walk you through the process.***

#### **STEP 1: Register as a New User**

To file Form 990-N (e-Postcard), you must register and obtain a login ID. Click the link above to request a login ID. If you already have a login ID, go to Step 2. *The club will need to request a login ID. During this process the club will choose a password. Be sure to write down what password you used as you will need it to login in step 2. This login ID will be e-mailed to the club. Make sure that the e-mail address provided is correct.*

#### **STEP 2: Create your Form 990-N (e-Postcard)**

Once you have a login ID (*this will be e-mailed to the club email address that was provided during the login ID request above*), you can access the system and create your e-Postcard. *You will receive the link and login ID from [epostcard@urban.org](mailto:epostcard@urban.org). Click on the link in the e-mail. You will be taken to the Urban Institute Web site. Enter the login ID (from the epostcard.org email) and the password (created in step 1), and click on "Next".*

*If you receive the following message:*

***"According to IRS records, your tax year has not ended. You cannot file the e-Postcard until after your tax year ends on 6/30/2008. For more information and what to do if 6/30/2008 is not your tax year ending date, [click here](#)."***

***DO NOT FOLLOW THE IRS INSTRUCTIONS FOR CORRECTING YEAR END. WE WILL***

**CORRECT THE YEAR END FOR YOU. ALL CLUBS SHOULD HAVE A DECEMBER 31ST YEAR END.**

**GO TO STEP 3 FOR FURTHER INSTRUCTIONS.**

If the club has the correct year end (December 31<sup>st</sup>):

*You will see a message on the top of the Web page that states "Congratulations, your login ID has been activated". Click on "Create your Form 990-N (e-Postcard) Now". You will be taken to the e-postcard. Note that you cannot enter in the grey boxes.*

*First page – Organization Information*

- A. For the tax year period beginning – this information will already be entered*
- B. Has your organization terminated or gone out of business? Enter NO (using dropdown) unless the club has disbanded and has notified World Headquarters.  
  
Are your gross receipts normally \$25,000 or less? Enter YES (using dropdown).*
- C. Organization's legal name – line 1 This box will have Toastmasters International listed. The club name will be entered on the next page.*
- D. Employer identification number (EIN) Verify that the number is correct.*

*Click on "Next Page"*

- C. You will see the organization's legal name repeated in grey boxes. Go to the DBA name and enter the club name.*

*Organization's mailing address:*

*Country – United States should already be entered. If not, enter United States.*

*Number and street – Enter the mailing address for the club (address of current president)*

*Remember to click on "Save Changes" before clicking on "Next Page"*

*City or town – Enter the city or town of the current president.*

*State – Enter State of current president.*

*Zip code – Enter zip code of current president.*

- E. Organization's website address, if applicable – Not applicable, do not enter*

*F. Principal Officer:*

*Type of name – Use pull down and choose "Person".*

*Person name – Enter name of club president.*

*Business name – Leave blank.*

*Country – Should have United States already entered. If not, enter United States.*

*Number and street – Enter the mailing address for the club (address of current president).*

*City or town – Enter the city or town of the current president.*

*State – Enter state of current president.*

*Zip code – Enter zip code of current president.*

***Click on “Save Changes”. Carefully review the information that has been entered. Once you are certain the information is correct, click on “Submit Filing to IRS”. You will then see a pop up screen that asks if you want to save the data and submit this filing to the IRS. Click OK.***

***You should receive a message “Congratulations, your Form 990-N (e-Postcard) has been submitted to the IRS”. The IRS will generally process the e-Postcard within 30 minutes. Once processed, the IRS will send an email indicating whether your e-Postcard was accepted or rejected. If accepted, you are done for the year. If rejected, the e-filing receipt email will contain instructions on how to correct the problem.***

**STEP 3: IRS has club year end of 6/30/08 and cannot file until 7/1/08**

- A. Email World Headquarters at [IRSquestions@toastmasters.org](mailto:IRSquestions@toastmasters.org) and let us know that the club could not file. Be sure to include the club number and name in the email.*
- B. Per the IRS: “It will take approximately 10 weeks for the IRS to update its records. You will be able to file your e-Postcard after that time. You should not be concerned if your organization’s filing due date is imminent as there are no late filing or delinquency penalties associated with the e-Postcard.” The IRS should have the year end updated by June 1<sup>st</sup>.*
- C. Save the email with the link and login. You will need this information so that the club can complete the 990-N filing after June 1<sup>st</sup>.*
- D. After June 1<sup>st</sup>, go back to Step 2 for the instructions to complete the 990-N filing.*

***If the club has questions regarding the 990-N filing, please e-mail [IRSquestions@toastmasters.org](mailto:IRSquestions@toastmasters.org).***

