

IRS 990-N Filing Requirement for all US clubs

All US clubs must file IRS form 990-N for any given year no later than May 15 of the following year. Failure to file by the due date could cause the club to lose their nonprofit tax exempt status as a subordinate under Toastmasters International.

Some of the information provided here was obtained from the IRS official Web site and the Urban Institute Web site.

The blue text has been added by Toastmasters International as a source for information. Click the underlined words for definitions.

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

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 nonprofit 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 no later than May 15 of the following year. For example, all US Toastmaster Clubs submit e-postcards by May 15, 2009 with year ending December 31, 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 or TIN number is, you can do the following:
 1. Go to our Web site at 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 Web site 990-N instruction page. In the middle of the page, you will see a box with the following information:

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.

- ▶ Click the “here” link. The next screen will ask if you want to leave the IRS Web site or return to the previous page. Click “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 log in step 2. This login ID will be e-mailed to the club. Make sure that the e-mail address provided is correct.

NOTE: If you receive a message that the EIN is not recognized, you should verify the club EIN that you are using with the EIN we have on file. The instructions on how to obtain the club EIN can be found on page 1 of these instructions. If the EIN number is correct, e-mail IRSquestions@toastmasters.org and explain the situation briefly. Be sure to include the club number and EIN number used. We will follow up with the IRS for you and let you know when the problem has been corrected.

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

Once you have a login ID (this will be e-mailed to the club e-mail 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. 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 a message similar to this:

“According to IRS records, your tax year has not ended. You cannot file the e-Postcard until after your tax year ends on 6/30/20—. For more information and what to do if 6/30/20 – 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 31st):

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:** You cannot enter text in the grey boxes.

1. Fill out 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 the dropdown menu) unless the club has disbanded and has notified World Headquarters.
- c. Are your gross receipts normally \$25,000 or less? Enter YES (using the dropdown menu).
- d. Organization’s legal name (Line 1). This box will have “Toastmasters International” listed. The club name will be entered on the next page.
- e. Employer identification number (EIN). Verify that the number is correct.

2. Click “Next Page”

- a. The organization’s legal name is repeated in the grey boxes. Go to the DBA name and enter the club’s name along with the following information:

Organization’s mailing address:

- Country – United States should already be entered. If not, enter United States.
- Number and street – Enter the number and street for the club (using the address of the current president) Remember to click “Save Changes” before clicking “Next Page”
- City or town – Enter the city or town of the current president.
- State – Enter the State of the current president.
- Zip code – Enter the zip code of the current president.
- Organization’s Web site address, if applicable – Not applicable, do not enter

Principal Officer:

- Type of name – Use pull down and choose “Person.”
- Person name – Enter name of the club president.
- Business name – Leave blank.
- Country – It should have United States already entered. If not, enter United States.
- Number and street – Enter the number and street for the club (using the address of the current president)
- City or town – Enter the city or town of the current president.
- State – Enter the state of the current president.
- Zip code – Enter the zip code of the current president.

3. Click “Save Changes.” Carefully review the entered information.

4. Click “Submit Filing to IRS.”

5. A pop-up screen 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 information on why the number was rejected. Forward the e-filing receipt email to IRSquestions@toastmasters.org. Be sure to include the club number and EIN used. We will follow up with the IRS for you. Once the problem has been corrected by the IRS, we will let you know so that the club can file the 990-N.

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

1. E-mail World Headquarters at IRSquestions@toastmasters.org and let us know that the club could not file. Be sure to include the club number and name in the e-mail.
2. *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 1st.*
3. Save the e-mail with the link and login. You will need this information so that the club can complete the 990-N filing after June 1st.
4. After June 1st, 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 World Headquarters at IRSquestions@toastmasters.org.