

REMINDER: TAX FILING U.S. CLUB AND DISTRICT RESPONSIBILITIES

Obtaining an EIN. Every U.S. Club and/or District must have an employer identification number (EIN). The EIN is a unique number that identifies the organization to the Internal Revenue Service. To apply for an EIN, you should obtain a Form SS-4 and its Instructions from the IRS. You may also apply for an EIN online at <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Apply-for-an-Employer-Identification-Number-%28EIN%29-Online>, or by telephone (1-800-829-4933), or by fax (fax number at the location accepting applications from your state). It is important that the Clubs and Districts are using the correct EIN for their annual filing. Failure to use the correct EIN will result in revocation of the 501(c)(4) exemption.

Filing Requirements. Under the Pension Protection Act of 2006, small tax-exempt organizations whose gross receipts are normally \$50,000 or less must file Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ. Before this law was enacted, these small organizations were not required to file annually with the IRS. **This means that ALL U.S. clubs and districts must annually file a 990-N, 990-EZ or 990.**

E-Postcard Filing. If your club is eligible to file a 990-N, then it must provide the following information on the 990-N: the club=s legal name; any other names the club uses; the club=s mailing address; the club=s website address (if applicable); the club=s taxpayer identification number (TIN or EIN); name and address of principal officer of the organization (President); the fiscal year the club runs by which should be June through May; a statement that the club=s annual gross receipts are normally \$50,000 or less; and if applicable a statement that the club has been canceled or is planning on canceling.

When to file. Forms 990, 990-EZ and 990-N must be filed by the 15th day of the 5th month after the end of the organization's annual accounting period. For example, if the club's tax period ends on May 31, 2014, the form is due October 2014. Please note that an organization **cannot** request an extension for filing the Form 990-N.

Revocation. If an Altrusa Club or District fails to file timely a Form 990, 990-EZ or 990-N, then their exemption will be revoked by the IRS. This is regardless of whether they are part of a group exemption.