

990N Filing Instructions

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TIME SENSITIVE DOCUMENT DEADLINE FOR FILING: JANUARY 15, 2017

THE PROCESS OF FILING AN IRS 990 FORM IS REQUIRED OF EVERY 4-H CLUB/GROUP THAT HAS AN ACTIVE EIN REGARDLESS IF THE CLUB/GROUP IS MANAGING ANY MONEY.

August 31st ended the fiscal year for all 4-H clubs and groups in Texas that are under the Texas 4-H Inc. umbrella with the end of the fiscal year, comes the requirement for all Texas 4-H Inc. clubs and groups to file their annual information return (Form 990N, 990 or 990-EZ).

The IRS Deadline for clubs filing under Texas 4-H Inc. is **January 15, 2017**. Any club or group who does not have a successful filing by that date could potentially be in jeopardy of having the EIN revoked by the IRS. Filing a club or group annual information return is accomplished by each club or group manager and treasurer working with County Extension Agents to complete and file an IRS Form 990.

Form 990 is the form used by tax-exempt organizations to provide the IRS with the information required on an annual basis. There are several Form 990's that a 4-H club/group can file, depending on their financial status. The Form 990 options are:

- **Form 990N (e-postcard):** Gross receipts \$50,000 or less
- **Form 990EZ:** Gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year.
- **Form 990:** Gross receipts exceeding \$200,000 at the end of the year.

Once the club/group has determined the correct Form 990 filing option, they will need to file no later than **January 15, 2017**.

Please follow the instruction on the following pages to successfully file your club/group 990 form. As you follow the instructions, please do so with these two bullets in mind:

- Filing an annual information returns is not dependent upon if the club has money or income for the past year. It is the official procedure to maintain a club/group EIN number and 501(c)(3) tax-exempt status. Every club under Texas 4-H Inc. must file annually.
- If a 990N (e-postcard) filing is rejected, the County Extension Office and/or club manager should follow the instructions to resolve the issue with the filing directly with the IRS. Since Texas 4-H Inc. is through with the transition process from National 4-H, we can no longer accept failed attempt notices from the IRS online system.

After January 15th, the Texas 4-H Office will confirm the filings of ALL chartered 4-H clubs/groups through the IRS website. County offices can also confirm fillings by going to: <https://www.irs.gov/charities-non-profits/exempt-organizations-select-check>. Once at the site, click on the "Exempt Organization Select Check Tool" option, limit search by selecting the option of "Have filed Form 990-N (e-Postcard)." At next screen type in EIN and click search button.

Because the Texas 4-H Office can verify filings through the IRS website there is NO need to email, fax, or call with confirmations of 990 forms.

HOW TO FILE

To electronically submit Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ, use the [Form 990-N Electronic Filing System](#) (e-Postcard).

- The Form 990-N electronic-filing system moved from Urban Institute's website to IRS.gov in February. All filers must register at IRS.gov prior to filing their next Form 990-N. This is a one-time registration; you won't be asked to register again when filing next year.
- Form 990-N must be completed and filed electronically. There is no paper form.
- Form 990-N filers may choose to file a complete Form 990 or Form 990-EZ instead.
- Use the Form 990-N Electronic Filing System (e-Postcard) User Guide while registering and filing.
- For filing system and website issues, see How to File: Frequently Asked Questions. If site issues are unresolved, call TE/GE Customer Accounts Services at 877-829-5500. A representative will file your Form 990-N information.
- Organizations should continue efforts to file, even if late.

WHO MUST FILE

Most small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less can satisfy their annual reporting requirement by electronically submitting Form 990-N if they choose not to file Form 990 or Form 990-EZ instead.

FORM 990-N FILING DUE DATE

Form 990-N is due every year by the 15th day of the 5th month after the close of your tax year. You cannot file the e-Postcard until after your tax year ends.

Example: Since our tax year ended on August 31, the e-Postcard is due January 15 of the following year. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.

If your 990-N is late, the IRS will send a reminder notice to the last address we received.

While there is no penalty assessment for filing Form 990-N late, organizations that fail to file required Forms 990, 990-EZ or 990-N for three consecutive years will automatically lose their tax-exempt status. Revocation of the organization's tax-exempt status will happen on the filing due date of the third consecutively-missed year. Watch this IRS YouTube presentation for more information.

INFORMATION YOU WILL NEED WHEN FILING FORM 990-N

Form 990-N is easy to complete. You'll need only eight items of basic information about your organization:

1. Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN).
2. Tax year (**2015**)
3. Legal name and mailing address
4. Any other names the organization uses
5. Name and address of a principal officer
6. Web site address if the organization has one
7. Confirmation that the organization's annual gross receipts are \$50,000 or less
8. If applicable, a statement that the organization has terminated or is terminating (going out of business)

RESOURCES

[CLICK HERE](#) for IRS websites for Annual Electronic Filing Requirement for Small Exempt Organizations – Form 990-N (e-Postcard)

[CLICK HERE](#) for the IRS 990 Filing website