

## **Annual IRS 990-N Filing**

*December 2022*

Although not required to pay tax on income, local Leagues with annual gross receipts of \$50,000 or less **are required** to electronically submit Form 990-N, also known as an e-Postcard, to the IRS every year. **There is no paper form.**

Filing is due by the fifteenth day of the fifth month after the close of the local League's fiscal year. This means that for Leagues with a fiscal year July 1-June 30, filing is due November 15. Form 990-N cannot be filed until after the end of the fiscal year.

Organizations that fail to file required Forms 990-N for three consecutive years will automatically lose their tax-exempt status. Revocation of the organization's tax-exempt status occurs on the filing due date of the third consecutively-missed year. Revocation is automatic and cannot be appealed. The League will have to reapply for tax-exempt status to be reinstated. Don't let that happen. Don't be in violation of the law.

### **In order to file you need the following information:**

- 1) EIN –Employer Identification Number for your local League.
- 2) Tax year (for a fiscal year ending 6/30/20 you are filing a 2019 990-N)
- 3) Legal name and mailing address of the organization
- 4) Any other names (if any) the organization uses
- 5) Name and address of a principal officer
- 6) Web site address if the organization has one
- 7) Confirmation that annual gross receipts are normally \$50,000 or less

### **How to File:**

Go to [www.irs.gov](http://www.irs.gov)

Hover over File in the bar at the top of the page.

Click on *Charities & Non-Profits* in the drop down menu

In the new screen that opens, scroll down under *Charities and Nonprofits* and click on *Annual Filing and Forms*;

The list will expand; click on *Required Filing (form 990 Series)*

A list will come up on the right hand side of your screen; click on *Form 990-N*

A new screen will open: *Annual Electronic Filing Requirement for Small Exempt Organizations–Form 990-N(ePostcard)*

At the bottom of the page, click the button: *Submit Form 990-N (e-Postcard)*

A new screen opens: *Sign in or Create a New Account*

- If you completed the 990-N the previous year, use the same username and password.

- If you have not filed a 990-N before, you will need to create an account.

**NOTE:** When creating an account, use your personal information. The login ID and password you are creating are for your personal use--to file the organization's Form 990-N. The login ID and password belong to you, not to the organization for which you are filing. With your login ID and password, you may file a Form 990-N for multiple organizations without the need to register for each organization.

Once you have logged in, you will be prompted to fill in the 7 items listed above.

Questions?

Check the [IRS Form 990-N Electronic Filing System User Guide](#)  
and/or

Email the LWVIL Treasurer at [treasurer@lwwil.org](mailto:treasurer@lwwil.org).