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## American Legion Auxiliary Department of North Carolina

### Annual Tax Return Guides: [WWW.IRS.GOV](http://WWW.IRS.GOV)

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**HERE IS SOME KEY INFORMATION REGARDING ANNUAL TAX RETURN FILINGS  
FULL DETAILS CAN BE FOUND ON THE IRS WEBSITE WHICH IS: [WWW.IRS.GOV](http://WWW.IRS.GOV)**

In general, exempt organizations are required to file **annual returns**, although there are exceptions. If an organization does not file a required return or files late, the IRS may assess penalties. In addition, if an organization does not file as required for three consecutive years, it automatically loses its tax-exempt status.

The IRS sends back Form 990 series returns filed on paper – and rejects electronically filed returns – when they are materially incomplete or the wrong return. If we send back your organization’s return, follow the instructions in the accompanying letter and on this page.

The most common errors causing the return of a Form 990 series returns are missing or incomplete schedules.

Most tax-exempt organizations are required to file an annual return. Which form an organization must file generally depends on its financial activity, as indicated in the chart below.

#### **IRS FORM 990, 990-EZ, 990-N**

When annual gross receipts are **\$50,000 or less**, an ALA entity may file IRS Form 990-N (e-Postcard). For those with gross receipts of \$50,000 or less, please see instructions for filing the Form 990N (e-Postcard) that follow in this document.

When annual gross receipts are **greater than \$50,000**, an ALA entity must file IRS Form 990 or 990-EZ. When gross receipts are greater than or equal to \$200,000 or total assets are greater than or equal to \$500,000 the IRS Form 990 is required. The IRS Form 990-EZ may be used when the gross receipts are less than \$200,000 and total assets are less than \$500,000.

The federal filing due date for the IRS Form 990, 990-EZ, or 990-N (e-Postcard) is the 15<sup>th</sup> day of the 5<sup>th</sup> month after the close of the organization’s tax year. For example, if your fiscal year ends June 30<sup>th</sup>, your filing due date for whichever version of the IRS Form 990 you are required to complete is November 15<sup>h</sup>. If your fiscal year ends September 30<sup>th</sup>, your federal filing due date is February 15<sup>th</sup>, if your fiscal year ends December 31<sup>st</sup>, your federal filing due date is May 15<sup>th</sup>.

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

**About filing** - Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ, must be submitted electronically.

- The Form 990-N electronic-filing system is accessible via the IRS.gov website. All filers must register at IRS.gov (if not already registered) prior to filing their Form 990-N. This is a one-time registration; you won't be asked to register again when filing next year. Use the Form 990-N (e-Postcard) Electronic Filing System User Guide [Publication 5248, \(Rev. 8-2023\) \(irs.gov\)](#) while registering and filing.
- 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.
- For filing system and website issues, see How to file: FAQ [Annual Electronic Notice \(Form 990-N\) for Small Organizations FAQs: How to File | Internal Revenue Service \(irs.gov\)](#). If site issues are unresolved, call IRS Exempt Organization Division at 1-877-829-5500.
- Organizations should continue efforts to file within one year of the due date of the applicable tax year, even if late. Due dates for filing are determined by the fiscal year of record with the IRS.

**Note:** To find the 990-N (e-Postcard) User Guide or the How to File: Frequently Asked Questions, visit [www.IRS.gov](http://www.IRS.gov) and type in "990 User Guide" and/or "990-N FAQ How to File" in the search box on the Home page.

Your IRS 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.**

If your 990-N is late, the IRS will send a reminder notice to the last address that is on record. 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.

### 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. TIN/EIN
2. Tax Year
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)

Ready to File?

After you have read the information above and the User Guide, use the Form 990-N Electronic Filing System (e-Postcard) page to start the process.

Note: Visit [www.IRS.gov](http://www.IRS.gov) and type "990-N" into the search box on the home page.