

# Alabama Society Sons of the American Revolution

Filing Chapter and State Society  
IRS Information

# What Is the Requirement?

- Beginning this year 2008, for 2007, each State Society and Chapter must file IRS Tax information.
  - In the past, only the national organization and some State Societies filed this information.

# What Is the Requirement?

- For non-profit organizations.
- Form 990-N will be used for filing; provides the IRS with info about its organization and a statement that its annual gross receipts are still normally \$25,000 or less.
- Organizations with an income of more than \$25,000 must file either Form 990 or Form 990-EZ.

# Why the Change?

- The Pension Protection Act of 2006 added this filing requirement to improve 'transparency' within the non-profit sector. The information will ensure that donors, who may want to contribute to your organization, and the IRS, have current information about your organization.

# What are Gross Receipts?

- Gross receipts is that income, such as dues, an organization keeps after it has passed on dues to a higher organization, or income from other sources such as money owned and invested.
- Being a non-profit organization, even if we exceed the \$25,000 benchmark, we are still not required to pay federal income tax.

# Form 990-N

- *Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ*
- The e-Postcard will be due every year by the 15th day of the fifth month after the close of the tax period; e.g., by May 15, 2008.

# Form 990-N

- Must be filed electronically. There will be no paper form.
- Internet based process; no software purchase needed to file the e-Postcard.

# Organization Information

- The e-Postcard will require you to provide the following information:
  - Organization's employer identification number (EIN)  
*(this is your Chapter's Tax ID)*
  - Tax Year
  - Organization's name and mailing address
  - Any other names your organization uses
  - Organization's website address
  - Name and address of a principal officer of your organization
  - A statement that your organization's annual gross receipts are still normally \$25,000 or less

# Additional Points

- Can an organization file Form 990 or Form 990-EZ instead of the e-Postcard (Form 990-N)?
  - If you prefer to file an information return, Form 990 or 990-EZ, you must complete the entire return. An incomplete or partially completed Form 990 or 990-EZ will not satisfy the annual filing requirement.
- If an organization doesn't file a return for 3 consecutive years it will lose its tax exempt status and must reapply to obtain the tax exempt status again.

# Current Status

- The IRS 990-N instructions have been updated and posted to the NSSAR website. For more information, click on the following link:  
<http://www.sar.org/news/IRS990.html>.
- Then, clicking on the 'FORM 990N' link will take you to the IRS site. Look for 'Click here' under "How to File".
  - In the event needed, IRS customer service is 1-877-829-5500.

# Questions

- To obtain your Chapter's Tax ID, or for other questions, contact Compatriot Bruce Pickette, State Treasurer
  - Phone: 334-273-4680
  - Email: [pickette@att.net](mailto:pickette@att.net)