



Friendly Reminder

**990N Tax Filings are due from every club by November 15th.
THIS IS NOT AN OPTION; IT IS THE LAW!**

As the result of a change made to the Internal Revenue Code by the Pension Protection Act of 2006, certain tax-exempt organizations are now required to electronically submit a Form 990-N annually. Form 990-N is also known as the e-Postcard.

What information must be provided?

The Form 990-N requires exempt organizations to provide the following information:

- The organization's Employer Identification Number (EIN)
- The organization's tax year
- The organization's legal name and mailing address
- Any other names the organization operates under
- The name and address of a principal officer
- The organization's Web site address if it has one
- Confirmation that the organization's annual gross receipts are normally \$25,000 or less
- If applicable, a statement that the organization has terminated or is terminating operations

What will happen if the Form 990-N is filed late or is not filed at all?

If an organization fails to file its Form 990-N on time, the IRS will send a reminder notice and no late-filing penalty will be assessed. However, an organization failing to file a Form 990-N **for three consecutive years will automatically lose its tax-exempt status**, the revocation being effective as of the filing date of the third year.

PLEASE DO NOT FORGET TO DO THIS!