

Important Notice

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

The Pension Protection Act of 2006 added this filing requirement to ensure that the IRS and potential donors have current information about our organization.

Who Must File

Small income tax-exempt organizations whose gross receipts are normally \$25,000 or less are now required to electronically submit Form 990-N, also known as the e-Postcard. This will affect all of our chapters unless your gross receipts are over \$25,000. (Chapters with receipts totaling more than \$25,000 should file a regular 990 form at the end of their fiscal year.)

Due Date of the e-Postcard

The first e-Postcards are due in 2008 for tax years ending on or after December 31, 2007. The e-Postcard is due every year by the 15th day of the 5th month after the close of your tax year. For example, if your tax year ended on December 31, 2007, the e-Postcard is due May 15, 2008. Most of our chapters have their fiscal year end somewhere between April 30 and May 31. Check your chapter Bylaws and Policies immediately to determine when you must file your e-Postcard. For example, if your chapter's fiscal year ends May 31, 2008, the e-Postcard is due October 15, 2008. **You cannot file the e-Postcard until after your tax year ends.**

Important: The Minnesota Women of Today are establishing a deadline date of **July 15, 2008** to have all of our chapters file their e-Postcard unless a chapter's fiscal year ends after **July 15, 2008**.

How To File

Enter the following address in your Internet browser to file the e-Postcard: <http://epostcard.form990.org>. Another way is to enter through the IRS site by typing the following address into your Internet browser <http://www.irs.gov/charities/article/0,,id=169250,00.html>. When you access the system, you will leave the IRS site and file the e-Postcard with the IRS through their trusted partner, Urban Institute. The form must be completed and filed within five months of the end of your chapter's fiscal year.

STEP 1: Register as a New User

To file Form 990-N (e-Postcard), you must register and obtain a login ID. Follow the instructions to request a login ID. If you already have a login ID, go to Step 2.

STEP 2: Create your Form 990-N (e-Postcard)

Once you have a login ID, you can access the system and create your e-Postcard. Click the link to begin the process.

STEP 3: Submit your Form 990-N (e-Postcard)

Complete your e-Postcard, click the "Submit Filing to IRS" button electronically. There is no paper form or fees.

STEP 4: Keep a Copy of Form 990-N (e-Postcard)

Keep a copy of the 990N for your records. Place with your chapter's other Very Important Papers.

Information You Will Need To File the e-Postcard

The e-Postcard is easy to complete. All you need is the following information about your chapter. Information about any of these items can be found on the IRS site listed above under Frequently Asked Questions (FAQ).

- Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN)).
- Tax year
- Legal name and mailing address
- Any other names the organization uses
- Name and address of a principal officer
- Web site address if the organization has one
- Confirmation that the organization's annual gross receipts are normally \$25,000 or less

If you wish to view more detailed instructions, you can go to the Quick Start Guide for the e-Postcard system, <http://epostcard.form990.org/Files/ePostcardQuickStartGuide.pdf> . This guide contains instructions and screenshots that explain how to request and activate your e-Postcard login ID and how to file your e-Postcard.

Note: You will need Adobe Acrobat Reader to view this file.

Following completion of your e-Postcard filing you can view and print an image of your e-Postcard. Take the following steps:

1. From the "Quick Menu" on the Home page, click the "Edit/View Existing e-Postcard" option.
2. If you are not already logged into the system, you will be prompted to enter you login ID and password.
3. The system will take you to the page titled Control Panel.
4. Click "View" on the right-hand side of the Control Panel. The system will take you to the Filing Status page.
5. Click "View Form 990-N (e-Postcard)" in the upper right-hand corner.
6. The system will display your e-Postcard.

Form **990-N**
Department of the Treasury
Internal Revenue Service

Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ

OMB No. 1545-2085

2007

Open to Public
Inspection

A For the 2007 calendar year, or tax year beginning 1/1/2007, and ending 12/31/2007.

B Check if applicable

Terminated, Out of Business

Gross receipts are normally \$25,000 or less

C Name of organization: Anytown Women of Today
d/b/a:

PO Box 123
Anytown, MN, US, 55XXX

F Name of Principal Officer: Polly Anybody

3289 167th Ln NW
Anytown, MN, US, 55xxx

E Website: www.anytownwt.com

D Employer
Identification Number
XX-XXXXXXX

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in Code section 6104.

The time needed to complete and file this form and related schedules will vary depending on individual circumstances. The estimated average times is 15 minutes.

Note: This image is provided for your records only. Do NOT mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.

Late Filing or Failure To File the e-Postcard

If you do not file your e-Postcard on time, the IRS will send you a reminder notice but you will not be assessed a penalty for late filing the e-Postcard. However, an organization that fails to file required e-Postcards (or information returns – Forms 990 or 990-EZ) for three consecutive years will automatically lose its tax-exempt status. The revocation of the organization's tax-exempt status will not take place until the filing due date of the third year. This filing is in regards to your status as a Federal Income Tax Exempt organization. It is not in regards to sales tax. Our chapters continue to be considered liable for paying sales tax in the state of Minnesota. Contact the Chapter Service Center or the State Treasurer for assistance.