

## Filing the 990-N Form known as the E-Postcard.

A major requirement of the IRS is the filing of the 990-N Form known as the E-Postcard. If you fail to file for three consecutive years, your tax exempt status will be revoked. Units need to take this seriously and will need to follow through to see that the required steps are taken. This applies to all American Legion Auxiliary Units even if you never filed with the IRS before. All non-profit organizations whose gross receipts are \$25,000 or less are required to file a 990-N by the 15th day of the month following the end of their fiscal year. The Legion Auxiliary's fiscal year is August 1st to July 31st, therefore you are required to file by December 15th

The only way to file a 990-N or E-Postcard is electronically. It should take less than 10 minutes to file.

### YOU WILL NEED THE FOLLOWING INFORMATION TO COMPLETE THE FORM

1. Your Unit Employer ID Number (EIN). This number is often referred to as a Taxpayer ID number (TIN). It is the same number you use when you applied for Federal Tax Exempt Status. If you don't know your Unit EIN you may be able to find it on a Unit Bank Statement.
2. Your Unit's legal name.
3. Other names your Unit uses to do business (DBA).
4. Be able to answer the following two questions.
5. Has your unit terminated or gone out of business?
6. Are your gross receipts normally \$25,000 or less?
7. The Unit's mailing address.
8. The name and address of one of the Unit's principle officers.

### HOW TO FILE

Log on to [www.form990.org](http://www.form990.org). This will take you to the Welcome to e-file Form 990.org site. If you have trouble with this, then Goggle Welcome to [efile.form.org](http://efile.form.org). Once on this site, click onto epostcard.form.990.org and follow steps 1-2-3.

If your Unit does not have a current EIN # it will not allow you to finish filling out the form. You need to call the local phone # for the IRS and request a new EIN #. You can do this right over the phone. [The IRS Customer Account Service number is 1-877-829-5500](http://www.irs.gov).

After you receive your EIN number you must then contact the Department office, 1-800-4216348. Give them your correct Unit name, number and new EIN number. They will also need the name and telephone number of the contact person for your Unit,

Our Department office will contact National ALA with your Unit information. National will then send a form letter to the IRS requesting that your Unit be put back under the umbrella of the American Legion Auxiliary.

This whole process will take about 45 days. Once the time is up, your Unit should be able to go back in and file their 990 E-Postcard without a problem.