

League of Women Voters of Illinois
August 2009 Memo to Local Leagues

RE: E-Postcard filing of Form 990-N by Local Leagues

Form 990-N

Since 2007, small tax-exempt organizations are now required to file an annual electronic notice: Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required to File Form 990 or 990-EZ. Most local Leagues in Illinois are in this category. This informational filing with the IRS refers to local League organizations and their operating funds.

Time frame for filing: local Leagues which have a fiscal year beginning anytime in 2008 will be required to file five and one-half months after the END of your fiscal year. If your fiscal year begins on July 1, 2008 and ends on June 30, 2009, your filing will be due on November 15, 2009.

The form can only be filed electronically. There will be no paper form. You will need:

- a) F(EIN) –Employer Identification Number – enclosed in this mailing
- b) Tax Year – If the Fiscal Year (FY) shown on the 990-N form is different from your Local League’s FY you must first change it by contacting the **IRS Customer Account Services Help Line at 877-829-5500.** Ask to talk to **a person.**
- c) Name & Mailing Address of the organization (you cannot change the name without first going to the IRS help line as above)
- d) Name & Address of one principle officer (president, treasurer)
- e) Confirmation that annual gross receipts are normally less than \$25,000

How to File:

Go to www.irs.gov

Click on Charities & Non-Profits on the bar at the top of the page

Scroll down the page and click on Annual Electronic Filing Requirement for Small Exempt Organizations – Form 990-N (e-Postcard)

Read all of the information on the page before continuing.

If you need to change the Fiscal Year or the Legal Name of your League (because you merged with other LWVs, etc.) contact the Help Line as listed above first.

Click on the “[here](#)” link inside the “How to File” Box in the middle of the page.

You will leave the IRS sight and file the e-Postcard with Urban Institute.

Once you have submitted your filing, you cannot amend it until the next filing period. If you have already submitted it this year, but there are some obvious errors, you cannot amend your filing until the next filing period. You can contact the IRS Help Line above for more info.

Please call Judith Upton, LWVIL Business Manager at 312/939-5935 x34 with questions.