



What Every AVA Member Needs To Know IRS 990 Filing



This information sheet explains AVA's members' responsibility to file a 990 with the IRS annually.

Between July 1 and November 15, if you have 501(c)(3) status under the AVA's group exemption, whatever your club's annual gross receipts, you must file some form of IRS Form 990: 990-N (on-line only) for those with under \$25,000, 990 for those with over \$100,000, and 990-EZ for those in between.

If you must file a 990 or 990-EZ, I recommend enlisting the help of a knowledgeable tax professional.

If you file the 990-N, read on.

Register in order to file. If the same person will file, no need to register again; if someone different, (s)he must register.

- Go to <http://epostcard.form990.org/> and log in as an Exempt Organization with your Employer or Taxpayer Identification Number (EIN/TIN).
- Fill in the form, including a 6-15 character password, and submit. (Save this information to use when filing.)
- When instructed, close the browser window.
- When you receive the confirmation email, use the link to finish activating your account.

File between July 1 and November 15. (If you don't file by November 15, you must wait until next year.) If your club is *not* under the AVA's group exemption, file before the 15th day of the 5th month following the end of your fiscal year.

- Have your ID, password, and EIN/TIN handy.
- Log in to <https://epostcard.form990.org/frmSecurityLogin.Asp?StatusRequired=LoggedIn>
- If you haven't registered or forgot your password, resolve these issues from this page also.
- Page 1:
 - Has your organization terminated or gone out of business? Yes or No.
 - Are your gross receipts normally \$25,000 or less? Yes or No. If NO, you must file a Form 990 or 990-EZ. Per the IRS, annual gross receipts (i.e., all money received in your tax year) are considered less than \$25,000 if
 - Your club has been *in existence for 1 year or less* and received, or donors have pledged to give, \$37,500 or less during the organization's first tax year;
 - Your club has been *in existence between 1 and 3 years* and averaged \$30,000 or less in gross receipts during each of its first 2 tax years; or
 - Your club is *at least 3 years old* and averaged \$25,000 or less in gross receipts for the immediately preceding 3 tax years (including the year for which calculations are being made).
 - The rest is filled out based on your registration [yes, the organization defaults to AVA, just like when you registered]

- Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN)—from your letter from the IRS.
 - Tax year: 7/1/last year-6/30/this year [for those AVA members part of the AVA's group exemption].
 - Click Next Page.
 - Page 2: (proof all entries for accuracy; you cannot amend your e-Postcard once submitted; FYI, no punctuation accepted)
 - Enter your club's name in DBA1 (doing business as) since the registration defaults to AVA but the EIN is yours, not the AVA's.
 - Enter your club's mailing address and, if you have one, its website.
 - Enter a principal officer's name (consider using your president) and address.
 - Click Submit.
- Print the Congratulations page if you wish. You will receive an email promptly indicating your 990-N e-Postcard was submitted and another within 30 days indicating whether or not your filing was accepted or rejected; if rejected, you will receive further instructions.
- Log out.

Later want to check status and/or print your filing?

- Return to <https://epostcard.form990.org/frmSecurityLogin.Asp?StatusRequired=LoggedIn>
- Under the Quick Menu on the right side of the page, click Edit/View Existing e-Postcard.
- Log in again to see a status window.
- In the Action column (far right), click on View to see the status of this year's request.
- Toward the upper right, click on View Form 990-N (e-Postcard) to see what you submitted. Print a copy if you wish.
- Log out.

Issues

Didn't receive a letter from the IRS, but have 501(C)(3) status? File anyway.

Don't have a member with a computer? Use a computer at the local public library. Find someone at a neighboring club or ask your state association president or regional director. Ask a friend. The IRS doesn't exempt organizations without access to a computer, so definitely find a way.

Don't file for three consecutive years? The IRS automatically takes away your tax-exempt status, and the AVA can't do anything about it! Make a habit of filing annually.

Questions? Contact the AVA National Office (Jackie@ava.org or 210-659-2112) or Bob Wright (rwright2@jhu.edu or 703-737-2175) and be as specific as you can about your problem.