

990 and 990N Tax Reporting

Go to this Web address for the IRS information on 990 filing:

<http://www.irs.gov/charities/article/0,,id=169250,00.html>

As of 2008 all tax-exempt organizations MUST file a report every year.

Beginning in 2008, on or before November 15 and each year thereafter, small tax exempt organizations that previously were not required to file returns risk losing their tax-exempt status if they do not file an annual electronic notice 990N E-postcard.

Where? Here is the Web site address: <http://epostcard.form990.org>.

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 electronically. There is no paper form. Copy the reply, keep a copy for your unit, and send a copy to MCLA headquarters.

Report using one of these forms:

- 990N (E-Postcard) – if your Unit or Department’s yearly gross receipts total less than \$25,000.00, file this form. Dues that are forwarded to National are not counted
- 990EZ – if your Unit or Department’s yearly gross receipts total less than \$100,000.00, file this form
- 990 – if your Unit or Department’s yearly gross receipts are greater than \$250,000.00 file this form.

Preparation:

- Make sure your EIN# is active – contact the IRS
- The IRS may ask you to contact the Marine Corps League, our parent organization. If you do so, include **this information:**

Unit name	Unit number	Contact person	Contact person’s address	EIN number
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- If you have concerns, contact Meg Thoburn, the Marine Corps League National Adjutant Paymaster, through her E-mail address: mthoburn@mcleague.org
- If your Unit or Department has an EIN# but the IRS says it is inactive, it will be best to contact Meg instead of the IRS. Then Meg can send the number in.
- If you change (not suggested) your EIN# contact Meg at the location above
- **Meg wanted to let you know that even though the IRS has a deadline of November 15th there is no penalty for filing late**
- **Reminder** – The League and Auxiliary operate on a fiscal year of July 1 to June 30, **not** a calendar year of January 1 to December 31.