

# IRS Form 990 for Nonprofits

Starting in 2007, the Internal Revenue Service (IRS) implemented new reporting for Nonprofits requiring them to file a Form 990. **Every club MUST file a 990 form with the IRS each year.** The Pension Protection Act of 2006 stipulated that automatic revocation of tax-exempt status would occur if the annual paperwork had not been filed for three consecutive years (2010 is the third year).

Most Nebraska-Iowa Kiwanis clubs operate on a fiscal year which will end on September 30, 2010 and Form 990 will be due prior to February 15, 2011. **If you do not file a 990 with the IRS by February 15, 2011, you are in jeopardy of losing your tax-exempt status!**

To determine if your club has a due date of Tuesday, February 15<sup>th</sup>, follow the instructions in Section A below. If you would like further information about this requirement click on Section B. If you have to file by February 15, 2011 (or want to complete filing a 990 for 2009-10) follow the instructions in Section C.

A) Query to determine 990 filing deadline

1. Click this link -  
<http://nccsdataweb.urban.org/PubApps/statePicker.php?prog=epostcard&display=state>
2. Type "Kiwanis International Inc" in the NAME box
3. Choose your State
4. Choose "All Organizations" under the Organization Type box
5. Unclick the box for "Limit to organizations in danger of revocation"
6. This will display your 990 status and when filing is due.

B) Copy of original article from Nonprofit Times about 990 submission

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

C) Link to IRS 990 Filing Page

1. Click on this link to file: <http://www.irs.gov/charities/article/0,,id=217087,00.html>
2. Select the Financial Activity that is appropriate (Most clubs will select 990-N because their Gross Receipts are less than \$25,000 per year. Since the 990-N is most common, the remaining instructions pertain to use of the 990-N form)
3. Click on "here" (in the "How To File" box) to file the e-Postcard form
4. Click on "Leave IRS Site" to file the e-Postcard with the IRS trusted partner, Urban Institute
5. If you have never registered, you will need to register as a New User and obtain a Login ID in Step 1. For the login ID you will need your EIN number. If you don't know your EIN number, check the NE-IA District Website under Resources/IRS 990 Forms and Info/EIN Numbers. **Make sure you keep a copy of your login, passwords and EIN number for yearly filings.**
6. Once you have a login ID, you can access the system and create your e-Postcard by clicking on Step 2 and completing the login.
7. Once you have logged into the 990-N, complete the questions and submit form 990-N to the IRS. Remember to keep a copy of your login, password and EIN for the required yearly filings.