

# Tax Reporting



**WHICH FORMS WILL MY  
COUNCIL NEED?**

**FORM 990-N, 990,  
OR 990-EZ**

# Where do I start?



Your Council may already have the first item needed to file your forms, the FEIN (Federal ID Number).

Contact Kim Phelan at the Supreme Office to check if your council has an FEIN

Kim can be reached via email at [kim.phelan@kofc.org](mailto:kim.phelan@kofc.org) or by phone at 203 752-4362

# Where do I start?



For Councils needing a FEIN from the IRS before filing the 990, 990ez, or the 990-n.

- First, send completed Form SS-4 to the following office in order to be properly added to our group exemption list:

Internal Revenue Service

Attn: S Young

1973 N Rulon White Blvd M/S 6273

Ogden, Ut 84201

# Where do I start?



- Second, the EIN Authorization Letter and a copy of the IRS notification containing the new EIN are sent to the Legal Department:

faxed 203-752-4119 (Attn: Kim)

or mail to:

Knights of Columbus

Attn: Kim/Legal Department

One Columbus Plaza

New Haven CT 06510-3326

# IRS FORM 990-N

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**SMALL TAX-EXEMPT NON-PROFIT ORGANIZATIONS MUST NOW FILL A SHORT ELECTRONIC FORM, CALLED FORM 990-N, WITH THE IRS.**

# What is IRS Form 990-N?



Form 990-N, also called the E-postcard, is a short electronic notice that most small, tax-exempt organizations (such as [501\(c\)3s](#)) have to file with the IRS, starting in 2008 for activities from January 1, 2007 onward. Form 990-N is a way of ensuring transparency among small non-profits.

# Who must file Form 990-N?



If your nonprofit organization:

- Is Tax-exempt
- Has gross receipts of \$25,000 or less
- Is not required to file another IRS form such as Form 990, Form 990-EZ, or Form 990-PF
- Is not part of a group return

Then the organization must file the e-postcard with the IRS. Your organization may choose to submit a completed IRS [Form 990 or Form 990-EZ](#) instead. However, the Form 990-N is much simpler and quicker to fill out.

# What is required in Form 990-N?



The IRS's e-postcard is short and simple. Here is what you must provide:

- Organization's name
- Any other names your organization uses
- Organization's mailing address
- Organization's website address (if applicable)
- Organization's employer identification number (EIN)
- Name and address of a principal officer of your organization
- Organization's annual tax period
- A statement that your organization's annual gross receipts are still normally \$25,000 or less

# Why is Form 990-N necessary?



Before, most small non-profits (grossing less than \$25,000 a year) did not have to file anything with the IRS.

However, the Pension Protection Act of 2006 (PPA) changed that. Requiring that you file annually ensures that the IRS and potential donors can access up-to-date information on your organization.

# How do I file Form 990-N?



The IRS requires that the e-postcard be filed electronically.

There is no paper form.

You must be able to access the internet, but no software or download is required.

If your non-profit does not have a computer, you will be able to fill out Form 990-N using a computer at a public library.

# When is Form 990-N due?



Form 990-N must be filed every year; however there is no one due date for filing the e-postcard.

Instead, you must file “by the 15th day of the 5th month after” your non-profits’ fiscal year ends.

**Knights of Columbus fiscal year ends June 30<sup>th</sup>, file by November 15<sup>th</sup>.**

# Internet Links



Here is the link to the instructions for the 990-n.

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

Here is a link to file the 990-N with the I.R.S.

- <http://epostcard.form990.org>.

# IRS FORM 990-EZ



**ORGANIZATIONS WITH  
ANNUAL GROSS RECEIPTS  
BETWEEN \$25,000 AND  
\$100,000 NEED TO FILE  
FORM 990-EZ**

# IRS FORM 990



**ORGANIZATIONS WITH  
ANNUAL GROSS RECEIPTS  
OVER \$100,000 NEED TO  
FILE FORM 990**

# Review of what to do



- 1) Contact Kim at Supreme to find out if your Council has an active Federal ID Number (FEIN) recorded with Supreme
  - If no FEIN, complete form SS4 and mail to IRS
  - Send the EIN Authorization Letter and a copy of the IRS notification containing the new EIN to the Legal Department
  - If FEIN not active, Supreme will activate for you
- 2) Go to IRS website <http://epostcard.form990.org>. complete online form, print a copy