

INSTRUCTIONS FOR FILING THE 990-N e-POSTCARD

HAS YOUR LEAGUE/MAL UNIT FILED ITS FORM 990-N YET?

(If you are a MAL Unit and have applied for an EIN # and you applied for it as a non-profit you will need to file a 990N.)

All Leagues/MAL Units that receive less than \$25,000 in income must file an e-postcard return (also known as Form 990N) every year. The only exceptions are Leagues that are included in their state League's group return or that file the more complicated Form 990 or 990-EZ. Most Leagues have successfully completed the form, though some have not.

Form 990-N is entirely web-based; there isn't a paper version. The form is short and shouldn't take much time to complete. To fill out the form, go to <http://epostcard.form990.org/> and follow the instructions.

TECHNICAL SUPPORT

If you encounter any difficulty logging on to the Form 990-N website, please call their tech support at 866-255-0654 or email epostcard@urban.org.

ANSWERS TO FREQUENTLY ASKED QUESTIONS: <http://epostcard.form990.org/frmtsFAQ.asp>

WHO MUST FILE FORM 990-N?

All nonprofits with gross receipts "normally" under \$25,000 must file Form 990-N (this requirement began in tax year 2007). Your receipts will satisfy the "normally" requirement if they averaged \$25,000 or less in the prior three consecutive tax years, including the year in which the return would be filed. For tax year 2010, the \$25,000 threshold for filing will go up to \$50,000, so more small nonprofits will be eligible to file the e-postcard in 2011.

HOW DO I FILE THE E-POSTCARD?

The e-Postcard is filed electronically by answering fewer than ten questions in an online form that can be found at: <http://epostcard.form990.org>. The form must be completed and filed electronically. There is no paper form.

WHEN IS THE E-POSTCARD DUE? HOW OFTEN DO I NEED TO FILE?

The e-Postcard is due every year by the 15th day of the fifth month (4 months and 15 days) after the close of your tax year (usually the same as your accounting period). For example, if your tax year ended on December 31, 2007, the e-Postcard is due May 15, 2008. If you do not file your e-Postcard on time, the IRS will send you a reminder notice but you will not be assessed a penalty for late filing the e-Postcard. However, an organization that fails to file required e-Postcards (or information returns – Forms 990 or 990-EZ) for three consecutive years will automatically lose its tax-exempt status. The revocation of the organization's tax-exempt status will not take place until the filing due date of the third year.

INFORMATION YOU WILL NEED TO FILE THE E-POSTCARD

The e-Postcard is easy to complete. All you need is the following information about your organization. Click on any of the links below, if you need more information about the item.

- Employer identification number (EIN). If you do not know what it is, the state League does.
- Tax year
- Legal name and mailing address
- Any other names the organization uses
- Name and address of a principal officer
- Web site address if the organization has one
- Confirmation that the organization's annual gross receipts are normally \$25,000 or less
- If applicable, a statement that the organization has terminated or is terminating (going out of business)

HOW TO FILE FORM 990-N

Filing Form 990-N is so simple that, technically speaking, the IRS doesn't even consider it to be a tax return. It should take you no more than ten or 15 minutes to complete. You don't even need to pay for a postage stamp to mail it to the IRS, because it must be sent electronically -- paper copies of the form will not be accepted. This is why the IRS calls the form an "e-Postcard."

Form 990-N is filed online through a website operated by the Urban Institute, a large nonprofit that has helped the nonprofit community with IRS compliance issues for many years. You do not need any special software, just access to the Internet and an email address for your nonprofit. Once you log on to the Urban Institute's website at <http://epostcard.form990.org/> (or go to www.irs.gov and search for "990-N"), you will be asked to create an account before you can access the system. You'll need your nonprofit's employer identification number (EIN) to do this.

You then complete an online form that asks for your nonprofit's legal name, address, website address (if any), EIN, name and address of a principal officer (usually the president, vice president, secretary, or treasurer), and tax year (either the calendar year or a non-calendar fiscal year). You will also be asked whether your nonprofit has terminated or gone out of business.

After the form is completed, you just need to click the "Submit Filing to IRS" button. The IRS will notify you by email once your e-Postcard is accepted or rejected. If it's rejected, the IRS email will contain instructions on who to contact to resolve the problem. If your Form 990-N is accepted, you can see a copy by clicking the "view" button. Be sure to print out a copy for your own files. For more information on filing Form 990-N (e-Postcard) see the IRS website at www.irs.gov/charities/article/0,,id=169250,00.html.

STEP 1

Click on "STEP 1: Register as a New User"

e-Postcard: file your electronic IRS Form 990-N - Windows Internet Explorer

http://epostcard.form990.org/

File Edit View Favorites Tools Help

Home Support Links Log In

e-Postcard
file your electronic IRS Form 990-N

e-Postcard: file your electronic IRS Form 990-N

File your electronic Form 990-N (e-Postcard).
Click [here](#) for more information on who must file Form 990-N (e-Postcard)

NOTICE: If you are a subordinate organization, be sure to use your own employer identification number (EIN). Do not use the EIN of your parent Organization.

Note: The first e-Postcards are due in 2008 for tax years ending on or after December 31, 2007. You cannot file the e-Postcard until after your 2007 tax year ends. Click [here](#) for more details.

STEP 1: [Register as a New User](#)

To file Form 990-N (e-Postcard), you must register and obtain a login ID. Click the link above to request a login ID. If you already have a login ID, go to Step 2.

STEP 2: [Create your Form 990-N \(e-Postcard\)](#)

Once you have a login ID, you can access the system and create your e-Postcard. Click the link above to begin the process.

STEP 3: [Submit your Form 990-N \(e-Postcard\)](#)

Once you complete your e-Postcard, click the "Submit Filing to IRS" button.

[Requirements and tips](#) for using this website.

Questions or problems regarding this web site should be directed to [Tech Support](#)

Quick Menu

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- [Update User Record](#)
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STEP 2

Click "Next"

Request Login ID - Windows Internet Explorer

http://epostcard.form990.org/frmNPRRequestLogin.asp

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Urban Institute

e-Postcard
file your electronic IRS Form 990-N

Home Support Links Log In

Request Login ID

You need a login ID and password to electronically file your organization's IRS Form 990-N (e-Postcard).

Exempt Organizations: If you are filing for your organization or assisting someone who is filing for their organization, you will need the organization's employer identification number (EIN). The system will automatically generate your login ID based on the organization's EIN. The login ID will be the EIN (without the dash) plus a two digit number (i.e. 01, 02, 03, etc). For example, if the EIN for your organization is 00-1234567, then the first login ID for your organization will be 00123456701. Once you have created and activated the first login ID for your organization, subsequent login IDs will have the same format, but will end in 02, 03, etc.

Preparers: If you are a professional preparer or you will be helping more than one organization file the e-Postcard, you only need to request one "Preparer" login ID. Your preparer login ID allows you to submit Form 990-N (e-Postcards) on behalf of multiple exempt organizations.

Once you have completed the login ID request process, you will receive an email containing an activation link. Click on the link to activate (and use) your login ID.

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STEP 3

Enter Your Organizations EIN # and then click "Next"

Request Login ID - Windows Internet Explorer

https://epostcard.form990.org/frmNPRRequestLoginType.asp

990-n

Urban Institute

e-Postcard
file your electronic IRS Form 990-N

Request Login ID

Please select Exempt Org or Preparer: (for a definition of the two login ID types, return to the previous page.)

Login ID Type:

Organization EIN: -

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Done | start | Inbox - Micr... | FW: Another... | RE: Another ... | Microsoft Ex... | FileMaker Pr... | Windows Me... | Request Logi... | Document1 ... | 2:58 PM

STEP 4

Enter Your Organizations EIN # and then click “Next”

The page below will pop up w/your Login ID (which is YOUR EIN #), BUT, it will say: “League of Women Voters of New York State Inc. because we are the parent organization and because there is not enough room in the field to also put your League/MAL Unit name. As long as you see your EIN #, the form is corresponding to your League/MAL Unit.

Request Login ID - Windows Internet Explorer

https://epostcard.form990.org/fmNPRequestLogin2Info.Asp

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Urban Institute e-Postcard file your electronic IRS Form 990-N

Request Login ID

Please enter the following information and then click the 'Next' button (All fields are required.)

Login ID Type:	Exempt Organization
Login ID:	13557979401
Organization Name:	LEAGUE OF WOMEN VOTERS OF NEW YORK INC STATE HEADQUARTERS
Password:	<input type="text"/> NOTE: Password must be between 6 and 15 characters and is case sensitive.
Verify Password:	<input type="text"/>
First Name:	<input type="text"/>
Last Name:	<input type="text"/>
Email Address:	<input type="text"/>
Verify Email Address:	<input type="text"/>
Daytime Phone:	<input type="text"/>

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STEP 5

Refer to Illustration under Step 4

- Create a password
- Verify the password
- Enter your First Name
- Enter your Last Name
- Enter your E-mail Address
- Verify your E-mail Address
- Fill in your Daytime Telephone # and
- Click the “Next Button”

STEP 6

Check your E-mail for an e-mail from the IRS confirming your password

STEP 7

Click on the hyperlink in the e-mail, which will take you right back to the 990-N (e-POSTCARD)

STEP 8

ANSWER THE QUESTIONS OR REVIEW THE ANSWERS THAT ARE THERE

Tax Period – should be filled in already

Has your organization been terminated or gone out of business? Yes or No

Are your gross receipts \$25,000 or less? Yes or No

Name of Organization (which will be LWVNYS---see reasoning for that in STEP 4)

EIN (Employer Identification Number) --- your EIN, not LWVNYS EIN

Organization Legal Name---LWVNYS

If your organization conducts business by another name---SKIP

Organization mailing address

Principal Officer

Type of Name: Person

Name / Address

SUBMIT