

Information for chapter leaders making annual filings with the IRS for their chapters.

Please read all of this page before proceeding to file:

- **Tax Year Filing.** For chapters using the calendar year of July 1 to June 30 as their fiscal year with the IRS, the 990-N e-postcard filing is due by November 15. Those using the calendar year of January 1 to December 31 as their fiscal year will be required to file by May 15. (The due date is always the 15th day of the 5th month following the close of your chapter's fiscal year.) Regardless of whether your annual filing is currently due, we recommend you log in to the IRS website to verify that the IRS has the same fiscal year for your chapter that you have previously been using to file the 990-N e-postcard.
- **Form 990-N e-postcard.** As we have been noting for fifteen years, the IRS has implemented a mandatory annual reporting requirement for all nonprofit organizations, including those with gross receipts of \$50,000 or less. All AGO chapters that fall within this latter parameter will need to file an annual electronic notice called Form 990-N. Information about this form may be found online at: <https://www.irs.gov/Charities-&-Non-Profits/Annual-Electronic-Filing-Requirement-for-Small-Exempt-Organizations-Form-990-N-e-Postcard>.
- **Auto-revocation of tax-exempt status.** Chapters that fail to file for three consecutive years will lose their tax-exempt status. In fact, the IRS has revoked the tax-exempt status of approximately 55 AGO chapters for failure to file the e-postcard. This means they must pay taxes annually on their income; are no longer be able to accept charitable contributions as non-taxable revenue; and donors are not eligible to receive a tax deduction on gifts made to the chapter. Moreover, foundations typically will not provide funding to for-profit organizations.
- **Form 990.** If your chapter's gross income during the tax year is usually more than \$50,000, you will need to file IRS Form 990 (Return of Organization Exempt from Income Tax). This will most likely affect only large chapters or those that have recently hosted or will soon host a regional or national convention. Form 990-N will not satisfy this filing requirement.
- **New login.** If you can't locate your login username and password, or if you are a newly elected chapter officer making a filing, you will need to create a new login for your chapter if your last filing was prior to that date. The web address to which you should go to start this process is: <https://sa.www4.irs.gov/epostcard/>. Click directly on that link to open a new browser window. (If you copy the web address, be sure to paste it into the URL window in your browser, not a search engine window. *Please note:* you may have difficulty bookmarking this link. To create a bookmark, you will need to edit the bookmark to be the URL given in the sentence above. Once you arrive at the webpage, a long string of characters is added to the end of the URL, creating a web address that is continuously updated and not reachable again with the full URL you see after the page fully opens.) Click on "Sign Up" to create your new login and follow the instructions as they guide you through the process. All chapter leaders who take care of this reporting task must create an account with either ID.me or login.gov. Directions are given at the link above. Be sure to write down all of the login credentials that you will need in the future to reach the profile on the IRS website each time you make a filing or update information.

- **Chapter Fiscal Year.** If the website does not permit you to file for your most recent fiscal year just ended, please be sure that the IRS has your chapter's fiscal year recorded correctly. If it does not, and if you wait until the same time next year, you will probably miss the deadline for your chapter according to the IRS. Please click [here](#) for instructions on how to notify the IRS of an error in how they have recorded your chapter's fiscal year.
- **Filing with the IRS is always free.** If you were charged to file, you were not filing on an irs.gov website. The IRS does not charge a filing fee for any reporting form, nor does it send reminders by email in advance of your filing deadline date. (Although some chapters have received a late notice after having missed their filing dates!) If you were charged for what you thought was a filing with the IRS, you should immediately call your credit card company to void the transaction, and then go to <https://sa.www4.irs.gov/epostcard/> to do it using the direct, free method.

You will need the following information to complete the e-postcard:

- Chapter Name
- Chapter Mailing Address (If your chapter does not have a chapter mailbox, you can use your dean's address)
- Chapter Website (if you have one)
- Chapter EIN Number (This is your Chapter's Tax Identification Number. Do not use the EIN number of AGO National Headquarters. If you are unsure of your chapter's EIN, National Headquarters staff will provide what is in the chapter record on file to you over the phone.)
- Name of the Dean and his/her address
- Chapter's annual tax period (fiscal year dates)
- Verification that your chapter's income is still normally \$50,000 or less. (You can do this by preparing the Chapter Income/Expense - Statement Worksheet that is provided in the Chapter Management Handbook and online in the Chapter Management section.)

Questions? Feel free to call AGO National Headquarters during business hours, Monday - Friday, 9-5 Eastern Time at 212-870-2310. You can learn more about the requirements at the IRS website (<https://www.irs.gov/charities-non-profits/annual-electronic-notice-form-990-n-for-small-organizations-faqs-how-to-file>).

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