

## **IRS Form 990-N: Applies to all US-based chapters**

**Filing Purpose:** According to the IRS, this requirement was implemented to improve transparency within the non-profit sector. The information provided through this filing requirement is publicly disclosable and will ensure that donors and the IRS have current information about the ASA chapters.

**Filing Requirement Summary:** All ASA chapters that do not file an annual 990 return with the IRS must submit an annual electronic notice with the IRS (Form 990-N) to ensure continued recognition of the chapter's tax-exempt status. I am aware of only one ASA chapter that files an annual 990, so this requirement applies to all other chapters. The filing requires only the following basic information regarding the chapter:

1. Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN).
2. Tax year
3. Legal name and mailing address
4. Any other names the organization uses
5. Name and address of a principal officer (I strongly suggest this be the chapter treasurer)
6. Web site address if the organization has one
7. Confirmation that the organization's annual gross receipts are \$50,000 or less
8. If applicable, a statement that the organization has terminated or is terminating (going out of business)

The 990-N is due every year by the 15th day of the 5th month after the close of your tax year. For example, **if your tax year ended on December 31, the e-Postcard is due May 15.**

Failure to meet the annual filing requirement may result in the revocation of your chapter's tax-exempt status.

For more information and to file your return, please visit the IRS page describing the [990-N requirements](#).

Contact [Steve Porzio](#) if you have any questions.