

2008/2009 Annual Electronic Notice Filing Requirements

IRS filing requirements for *Chapters and Districts* under the umbrella of the Order of AHEPA have changed.

All chapters with annual gross receipts of \$25,000 or less *will be required to file an annual electronic notice with the IRS*. The Order of AHEPA and its Chapters and Districts are exempted under IRS Code Section 501 (c)(10) as fraternal organization operating under the lodge system.

New Notification Requirement for Organizations With Gross Receipts of \$25,000 or Less

The Pension Protection Act of 2006, requires each Chapter and District to file an annual electronic notice called an *e-Postcard* if the *Chapter's or District's gross receipts are normally \$25,000 or less*. Organizations that do not have access to a computer can use their local public library to file the *e-Postcard*. The notice will require you to provide the following information:

- Organization's legal name: **Order of AHEPA will appear**
- Any other names your organization uses (*use your Chapter name and number*)
- Organization's mailing address
- Organization's website (if applicable)
- Organization's employer identification number (EIN)
- Name and address of a principal officer of your organization
- Organization's annual tax period
- Verify that your organization's annual gross receipts are still normally \$25,000 or less
- Indicate if your organization has terminate

The *annual* electronic notice is due by the 15th day of the fifth month after the close of your tax period. Each entity has its own tax period. If you have not filed the electronic notice, you will not be assessed a penalty for late filing the *e-Postcard*. However, an organization that fails to file required *e-Postcards* for *three consecutive years* would automatically lose its tax-exempt status.

How to File the e-Postcard.

Go to www.irs.gov and type 'Form 990-N' in the search tab. You will then be able to click on "Form 990-N (e-Postcard)" under recommendations. This will take you to the *e-Postcard* site where you will see the following:

How To File

Click [here](#) to file the e-Postcard. If you have trouble accessing the system using that link, you may be able to access the filing site directly by typing or pasting the following address into your internet browser: <http://epostcard.form990.org>. When you access the system, you will leave the IRS site and file the e-Postcard with the IRS through our trusted partner, Urban Institute. The form must be completed and filed electronically. There is no paper form.

Click on either of the options above and click the 'Leave IRS Site' tab. You will then be directed to the *Urban Institute's site - e-Postcard: file your electronic IRS Form 990-N*

Following the steps, you must first -

STEP 1: Register as a New User (use option Exempt Organization) follow the IRS directions below to receive a 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.

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.

Once you have completed Step 1 and have received your login ID, you can proceed to filing the *e-Postcard*. (Follow the IRS Instructions)

If you do not know the Chapter or District's EIN number, please call Patrice Farish at AHEPA Headquarters' 202-232-6300 ext.202 or email patrice@ahempa.org. If an EIN number is not on file, then one will be provided.

Organizations With Gross Receipts over \$25,000

Requirements for Chapters or Districts with annual gross receipts that are normally greater than \$25,000 have not changed and these organizations must file Form 990 or Form 990-EZ.