Secretary-Treasurer Department of the
American Postal Workers Union

Requirement for APWU Locals and Retiree Chapters to File IRS 990-N

Mark Dimondstein, President
Elizabeth Powell, Secretary-Treasurer

REQUIREMENT FOR APWU LOCALS AND RETIREE CHAPTERS TO FILE
IRS ELECTRONIC POSTCARD 990-N

In 2007 the IRS required that all small tax exempt organizations (which includes APWU locals and retiree chapters) which receive from $0-$50,000 in gross receipts (dues/per capita payments) had to file an electronic postcard to verify their existence and to provide current information about the organization to the IRS.

The form has only 8 questions. Filing this electronic postcard does not require you to enter any financial information, other than to state that your local/chapter did not have gross receipts of over $50,000 for the reporting year.

The first e-Postcards were due in 2008 for tax years ending on or after December 31, 2007. The e-Postcard is due every year by the 15th day of the 5th month after the close of your tax year (fiscal year). For example, if your tax year ended on December 30, the e-Postcard was due May 15, of the following year. **You cannot file the e-Postcard until after your tax year ends. There is no late filing or delinquency penalties associated with the e-Postcard.**

Because this is a federal statute, locals and chapters must file the electronic postcard-**even if they have no gross receipts or revenue**.   Failure to file for a three-year period could result in the loss of your local/chapter's tax-exempt status.

We have experienced some problems with the IRS database because they don't have the EIN numbers for some of our locals/chapters. If you cannot file the postcard because the IRS does not recognize you EIN number, call or contact the Secretary-Treasurer Department, Delores Sutton at (202) 842-4215 or DSutton@apwu.org for assistance.

Do I need to purchase a computer and software to file the e-Postcard?

No, the IRS has created a simple Internet based process for filing the e-Postcard, so organizations do not need to purchase software to file. Organizations that do not have access to a computer can go to places that provide Internet access to the public, such as their local library, to file the e-Postcard.

To file your 990-N electronic postcard you need a computer that has the following features:

System Requirements

a) Browsers:

The website supports the following Windows based browsers:

- Microsoft Internet Explorer (v5.5 or newer)
- Firefox (v1.0 or newer)
- Netscape (v6.2 or newer)

The website supports the following MAC-based browser:

- Firefox

The site does **NOT** support any version of Safari, Netscape, or Internet Explorer for MAC.

We cannot guarantee that you will be able to use the site properly if you use a browser other than the supported browsers listed above.

FREQUENTLY ASKED QUESTIONS

Who Must File

Most small tax-exempt organizations (APWU local and retiree chapters) with gross receipts that are normally $50,000 or less must file the e-Postcard, unless they choose to file a complete Form 990 or Form 990-EZ. Even if you have **no** gross receipts, you must file.

How do I file the e-Postcard?

The e-Postcard is filed electronically by answering fewer than ten questions in an online form. When you link to the system, you leave the IRS site and file the e-Postcard with the IRS through an IRS-trusted contractor, Urban Institute. If you have trouble linking to the filing system through the IRS website, the URL for the Urban Institute site is http://epostcard.form990.org . The form must be completed and filed electronically. There is no paper form.

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.

(IF YOU DO NOT HAVE YOUR EIN NUMBER-CONTACT THE PER CAPITA DEPARTMENT OF APWU)

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
6. Web site address [if the organization has one]
7. Confirmation that the organization's annual gross receipts are normally $50,000 or less
8. If applicable, a statement that the organization has terminated or is terminating (going out of business)

Late Filing or Failure to File the e-Postcard

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.

How Do I Restore My Tax Exempt Status?

Contact the Secretary-Treasurer's Department.

If my information changes or I make a mistake, can I amend the e-Postcard after submitting it to the IRS?

No, you cannot file an amended e-Postcard. You can make corrections or update your information when you file your next e-Postcard in a subsequent year.

Why do I need to provide this information?

The Pension Protection Act of 2006 added this filing requirement to ensure that the IRS and potential donors have current information about your organization.