**TAX FILING REQUIREMENT for**

**ROTARY CLUBS**

 **Many large clubs already are having their tax return, Form 990 or 990-EZ, being prepared for them. But there are a number of clubs whose revenues may fall below $50,000 annually and with the changing of officers, may forget that they also have a tax filing requirement. With Rotary having a June 30 year end, the due date for tax return filing is November 15.**

**Those clubs with less than $50,000 in annual revenues may file the e-postcard, commonly known as Form 990-N. Filing Form 990-N is easy and takes only a few minutes. You can access the link from the IRS website or from this:** [**http://epostcard.form990.org**](http://apps.irs.gov/app/scripts/exit.jsp?dest=http://epostcard.form990.org/)**. When you access the system, you will leave the IRS site and file the e-Postcard with the IRS through their trusted partner. The form must be completed and filed electronically. There is no paper form to file.**

**Completing the e-Postcard requires the eight items listed below:**

**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 $50,000 or less**

**You do not have to be a CPA to do this but you may be a principal officer of the club.**

**Once you complete the information on-line and submit it, you will receive an acknowledgement via email to your email address. Then usually within 30 minutes you will receive another email showing that IRS accepted the e-Postcard you have just submitted. You should print that email and save it with your club’s annual records.**

**Failure to file for three consecutive years will result in your club’s loss of its 501(c)(4) status. Losing your tax exempt status can have financial and tax complications and take months to get the tax-exempt status reinstated.**

**Chris Luppold, CPA, CGMA**

**Spring Township Centennial Rotary Club – Treasurer**

**Past President (2012-13)**