

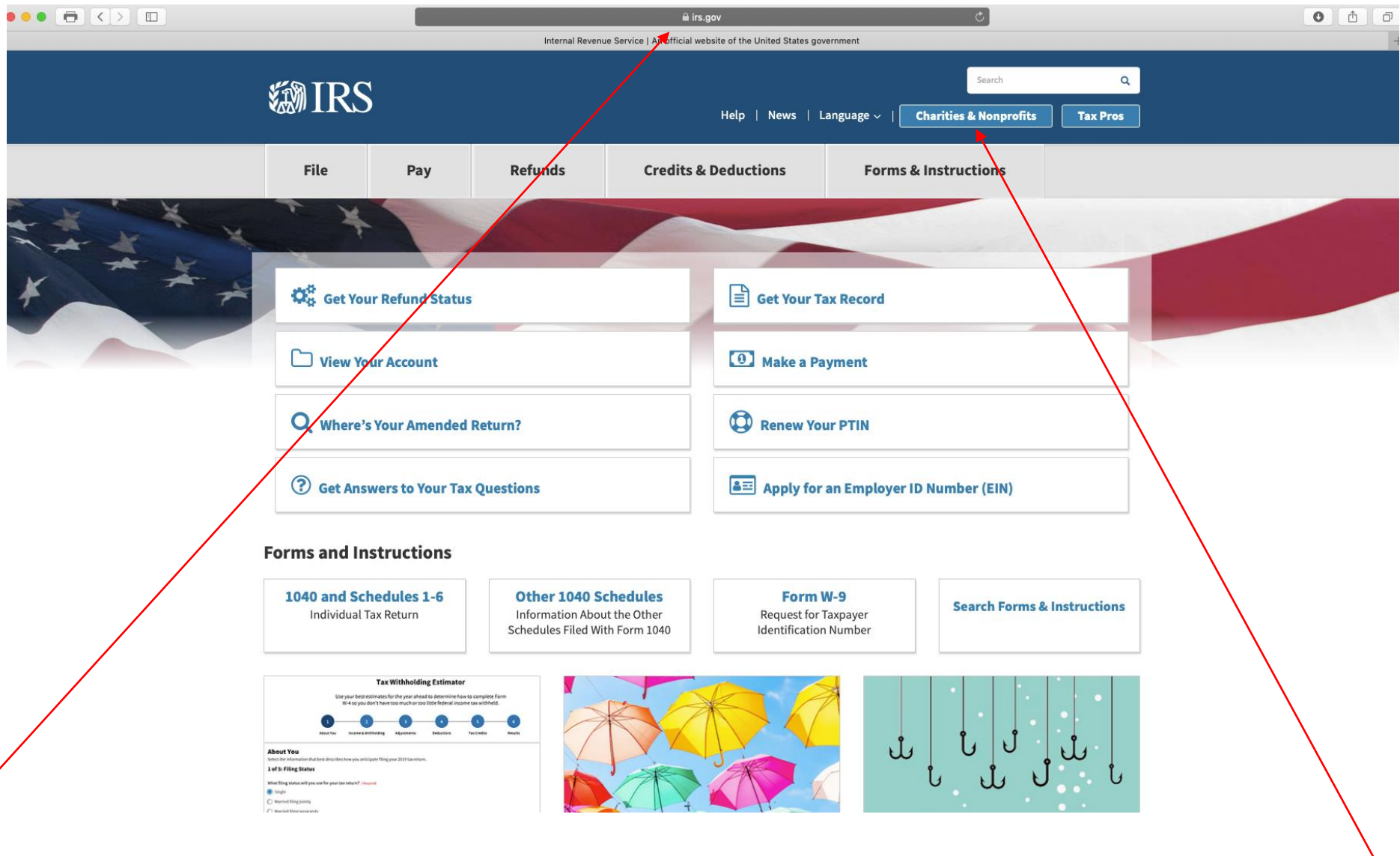
Registering and filing IRS Form 990 e-Postcard

Note: This presentation was initially prepared in mid-August 2017. The IRS changes some of the screens every year. I updated as much as I could on 9 Aug 21. Since I had already entered my information for the year, I could only go as far as slide 41 (in Part 3). The remaining slides should be close enough for you to complete the process. Please notify me if you find something substantially different, so I can update again.

PDG Rick Dodson
dodsonr23@gmail.com

Part 1.

Initial Registration for e-Postcard



1. Go to
"irs.gov"

2. Click



Charities and Nonprofits

English | [Español](#) | [中文\(简体\)](#) | [中文\(繁體\)](#) | [한국어](#) | [Русский](#) | [Tiếng Việt](#) | [Kreyòl ayisyen](#)

Tax information, tools, and resources for charities and other tax-exempt organizations.

Individuals

Businesses and Self-Employed

Charities and Nonprofits

[Exempt Organization Types](#)

[Lifecycle of an Exempt Organization](#)

[Annual Filing and Forms](#)

[Charitable Contributions](#)

[Search for Charities](#)

[Education Sessions](#)

International Taxpayers

Governmental Liaisons

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[Indian Tribal Governments](#)

[Tax Exempt Bonds](#)

Tax-Exempt Organization Search (TEOS)

Use the TEOS tool to find information on an organization's status and filings

[Search Organizations](#)

Annual Filing & Forms

990-series forms, requirements and tips to help you complete your annual reporting and filing

[Finding Filing Forms](#)

Employer Identification Number (EIN)

Get an EIN to apply for tax-exempt status and file returns. Be sure you are a legally formed organization before applying for an EIN

[Apply](#)

Tax Exemption

[Apply for Tax-Exempt Status](#)

How to apply for IRS recognition of tax-exempt status

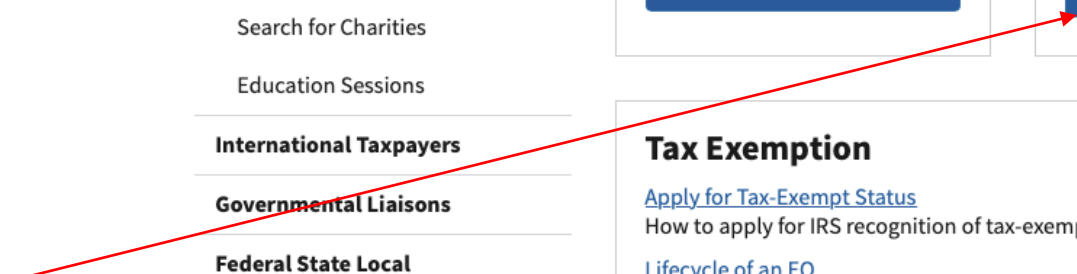
[Reinstate Tax-Exempt Status](#)

What to do if your tax-exempt status is revoked

[Lifecycle of an EO](#)

Information about five stages in an exempt organization's lifecycle

Click



[Home](#) / [File](#) / [Charities and Nonprofits](#) / Annual Filing and Forms

Annual Filing and Forms

Individuals

Businesses and Self-Employed

Charities and Nonprofits

[Exempt Organization Types](#)[Lifecycle of an Exempt Organization](#)[Annual Filing and Forms](#)[Required Filing \(Form 990 Series\)](#)[Employment Taxes](#)[Unrelated Business Income Tax](#)[Charitable Contributions](#)[Search for Charities](#)[Education Sessions](#)

International Taxpayers

Governmental Liaisons

Federal State Local Governments

Indian Tribal Governments

In general, exempt organizations are required to file [annual returns](#), although there are [exceptions](#). If an organization does not file a required return or files [late](#), the IRS may assess [penalties](#). In addition, if an organization does not file as required for three consecutive years, it automatically loses its tax-exempt status.

Effective for tax years beginning after July 1, 2019, the Taxpayer First Act, Pub. L. No. 116-25 Section 2301, requires organizations exempt from taxation under section 501(a) to file their annual Form 990 and Form 990-PF returns electronically, unless covered by one of the exceptions listed in the [form instructions](#). Form 990-EZ filers are required to file electronically for tax years ending July 31, 2021, and later. This [IRS News Release](#) contains a summary of e-filing requirements.

The IRS sends back [Form 990 series returns](#) filed on paper – and rejects electronically filed returns – when they are materially incomplete or the wrong return. If we send back your organization's return, follow the instructions in the accompanying letter and on [this page](#).

The most [common errors](#) causing the return of a Form 990 series returns are missing or incomplete schedules .

Review these pages for Form 990, 990-EZ, and 990-PF filing tips:

- [990-series forms and schedules](#)
- [Filing thresholds - which 990-series return to file](#)
- [Table of due dates for exempt organizations annual returns](#)
- [Which form should I use?](#)
- [Annual electronic notice \(e-Postcard\) for small exempt organizations](#)
- [Filing tips](#)
- [Annual Reporting Requirements FAQs](#)

Additional information

- [Form 990 Resources and Tools](#)
- [Electronically Submit Your Form 8976, Notice of Intent to Operate Under Section 501\(c\)\(4\)](#)

Quick Links

- [A-Z Index](#)
- [Educational Resources and Guidance](#)
- [Publications](#)
- [Audit Process](#)
- [Contact IRS Exempt Organizations](#)
- [About Us](#)

Click.

Important:
Read about
the penalties.

Then, click.

Annual Exempt Organization Return: Penalties for Failure to File

Individuals

Businesses and Self-Employed

Charities and Nonprofits

[Exempt Organization Types](#)

[Lifecycle of an Exempt Organization](#)

[Annual Filing and Forms](#)

[Charitable Contributions](#)

[Search for Charities](#)

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International Taxpayers

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Tax Exempt Bonds

If an organization fails to file a required return by the due date (including any extensions of time), it must pay a penalty of \$20 a day for each day the return is late. The same penalty applies if the organization does not give all the information required on the return or does not give the correct information.

Note: *In 2018, the IRS began sending back incomplete or incorrect Form 990-series returns to the filing organization with Letter 2694C, 2695C or 2696C. Organization receiving one of these letters should follow the directions in the letter. Also, see [What happens if my Form 990 is missing information or a schedule, or is the wrong return?](#) Return a complete and accurate return within 10 days of the date of the letter to avoid penalties. The date we receive a complete and accurate return is the date we consider your return filed.*

In general, the maximum penalty for any return is the lesser of \$10,000 or 5 percent of the organization's gross receipts for the year. For an organization that has gross receipts of over \$1 million for the year, the penalty is \$100 a day up to a maximum of \$50,000.

If the organization is subject to this penalty, the IRS may specify a date by which the return of correct information must be filed. If the return is not filed by that date, an individual within the organization who fails to comply may be charged a penalty of \$10 a day. The maximum penalty on all individuals for failures with respect to a return shall not exceed \$5,000.

Penalties for failure to file may be abated if the organization has reasonable cause for the failure to file timely, completely, or accurately.

Please note: Automatic revocation occurs when an exempt organization that is required to file an annual return (e.g., Form 990, 990-EZ or 990-PF) or submit an annual electronic notice (Form 990-N, or e-Postcard) does not do so for three consecutive years. Under the law, the organization automatically loses its federal tax exemption.

Requesting abatement of tardiness penalty on electronic filing after rejection of paper form

Failure to file the information form in the prescribed time and manner can give rise to a penalty under the tax law.

A filer may request abatement of a penalty in a written statement setting forth all the extenuating circumstances. You may make the request in response to a penalty notice that you receive or, in the case of Forms 990 or 990-PF, when you electronically file the return. Explain what facts previously prevented the electronic filing. Include the date of the attempted paper filing.

For more information, see the [Penalty Relief webpage](#).

Interactive Training

Learn more about the benefits, limitations and expectations of tax-exempt organizations by attending 10 courses at the online [Small to Mid-Size Tax Exempt Organization Workshop](#).

Read this, then return to previous screen.

Annual Filing and Forms

Individuals

Businesses and Self-Employed

Charities and Nonprofits

Exempt Organization Types

Lifecycle of an Exempt Organization

Annual Filing and Forms

Required Filing (Form 990 Series)

Employment Taxes

Unrelated Business Income Tax

Charitable Contributions

Search for Charities

Education Sessions

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Federal State Local Governments

Indian Tribal Governments

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- [Filing thresholds - which 990-series return to file](#)
- [Table of due dates for exempt organizations annual returns](#)
- [Which form should I use?](#)
- [Annual electronic notice \(e-Postcard\) for small exempt organizations](#)
- [Filing tips](#)
- [Annual Reporting Requirements FAQs](#)

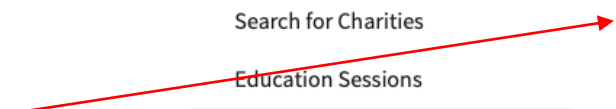
Additional information

- [Form 990 Resources and Tools](#)
- [Electronically Submit Your Form 8976, Notice of Intent to Operate Under Section 501\(c\)\(4\)](#)

Quick Links

- [A-Z Index](#)
- [Educational Resources and Guidance](#)
- [Publications](#)
- [Audit Process](#)
- [Contact IRS Exempt Organizations](#)
- [About Us](#)

Then, click.



Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)

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Charities and Nonprofits

Exempt Organization Types

Lifecycle of an Exempt Organization

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Tax Exempt Bonds

Who May File Form 990-N to Satisfy Their Annual Reporting Requirement?

In general, exempt organizations have an annual reporting requirement although there are [exceptions](#).

Most small tax-exempt organizations that have an annual reporting requirement can satisfy the requirements by submitting Form 990-N, Electronic Notice (e-Postcard.) Form 990-N is submitted electronically, there are **no paper forms**.

An organization eligible to submit Form 990-N can instead choose to file Form 990 or Form 990-EZ to satisfy its annual reporting requirement.

Small tax-exempt organizations generally are eligible to file Form 990-N to satisfy their annual reporting requirement, if their annual gross receipts are normally \$50,000 or less.

- Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.
- Gross receipts are considered to be normally \$50,000 or less if the organization:
 - Has been in existence for 1 year or less and received, or donors have pledged to give, \$75,000 or less during its first taxable year;
 - Has been in existence between 1 and 3 years and averaged \$60,000 or less in gross receipts during each of its first two tax years; and
 - Is at least 3 years old and averaged \$50,000 or less in gross receipts for the immediately preceding 3 tax years (including the year for which calculations are being made).

However, [some organizations aren't eligible to use Form 990-N \(e-Postcard\)](#) even if their gross receipts are normally \$50,000 or less. These organizations must file different forms instead to satisfy their annual reporting requirement.

Note: a subordinate organization in a group exemption that is included in a group return filed by its central organization does not file Form 990-N because the group return satisfies its annual reporting requirement.

Charities & Non-Profits Topics

- [A-Z Index](#)
- [Educational Resources and Guidance](#)
- [Publications](#)
- [Audit Process](#)
- [Contact IRS Exempt Organizations](#)
- [About Us](#)

This slide and the next one are the same page on the screen. Split here for ease of reading.

Submitting Form 990-N (e-Postcard)

[Are you eligible to submit Form 990-N \(e-Postcard\)?](#)

1. [Register](#) for your account
2. Review the [submission guidance](#)
3. Gather the [information needed](#)

[Submit Form 990-N \(e-Postcard\)](#)

How to Register and Submit Form 990-N

Review the [IRS Form 990-N Electronic Filing System \(e-Postcard\) User Guide](#) [PDF](#) for step by step instructions on how to register and submit electronic Form 990-N (e-Postcard). Most common problems can be avoided by following the User Guide.

All filers must register at IRS.gov prior to filing their next Form 990-N. This is a one-time registration; you won't be asked to register again when filing next year.

Ready to File?

Form 990-N is easy to complete. You'll need only eight items of basic information about your organization.

- [Employer identification number](#) (EIN), also known as a Taxpayer Identification Number (TIN).
- [Tax year](#) (calendar or fiscal filer)
- Legal name and mailing address
- Any other names the organization uses
- Name and address of a principal officer
- Website address if the organization has one
- Confirmation that the organization's annual gross receipts are \$50,000 or less
- If applicable, a statement that the organization has terminated or is terminating (going out of business)

For more information about these items, see [Form 990-N: Information Reported](#).

Filing Due Date

Form 990-N is due **every year by the 15th day of the 5th month** after the close of your [tax year](#). **You cannot file the e-Postcard until after your tax year ends.**

Example: If your tax year ended on December 31, the e-Postcard is due May 15 of the following year. If the due date falls on a Saturday, Sunday, or a legal holiday, the due date is the next business day.

Late Submissions

If we don't receive your submission by the due date, a reminder will be sent to the address on file. Organizations should submit the required form, even if they are

Click





Sign Up

Don't have an account? Create one now.

CREATE ACCOUNT >

Log In

Already have a username? Welcome back!

Username

LOG IN >

[Forgot Username](#)

PTIN and FIRE users need a separate account in this system

WARNING! By accessing and using this government computer system, you are consenting to system monitoring for law enforcement and other purposes. Unauthorized use of, or access to, this computer system may subject you to criminal prosecution and penalties.

[Help](#) | [IRS Privacy Policy](#) | [Security Code Terms and Conditions](#) | [Accessibility](#)

When initially registering and setting up your profile, click here.

In future years, when you get to this screen and you've already registered, enter your username and click here. Go to Part 3 of this slideshow for remaining instructions.

Let's Get Started!

It sounds like you have all the necessary information available and can begin.

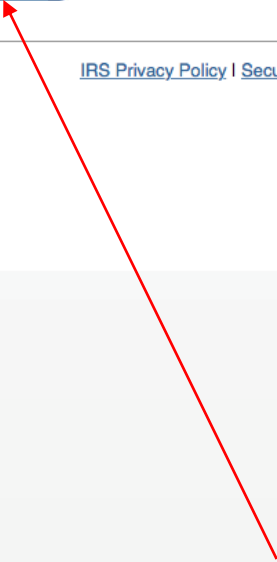
First Name (as it appears on your most recent tax return)

Last Name (as it appears on your most recent tax return)

Email Address

A confirmation code will be sent to your email address. You will need to get the code and enter it on the next screen.

[IRS Privacy Policy](#) | [Security Code Terms and Conditions](#) | [Accessibility](#)



Put your first name, last name, email address.

Let's Get Started!

It sounds like you have all the necessary information available and can begin.

First Name (as it appears on your most recent tax return)

Last Name (as it appears on your most recent tax return)

Email Address

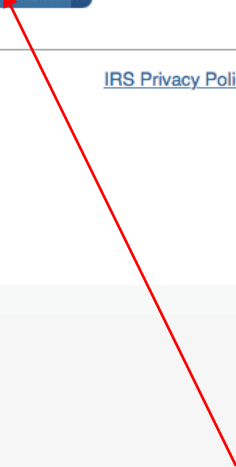
A confirmation code will be sent to your email address. You will need to get the code and enter it on the next screen.

CANCEL

SEND CODE



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Then click “send code” to receive from IRS a code to continue the registration process. In the future, a new Secretary or Treasurer may have to change the profile to put in their name or keep using the name of the person who initially registered.

IMPORTANT: Make sure you write down

Enter email confirmation code

We just sent you an email to rdodson@kc.rr.com with a confirmation code. Please read that email and enter the code here.

Please keep this window open so you don't have to start over.

Open your email in another tab or window: [Gmail](#) [Outlook](#) [Yahoo](#) [AOL](#)


Enter Email Confirmation Code

Please allow a few minutes for the code to arrive. Check your spam or junk folder if you don't see it. If you didn't receive the confirmation code, [try resending the email](#).

CANCEL

CONTINUE >

[IRS Privacy Policy](#) | [Security Code Terms and Conditions](#) | [Accessibility](#)

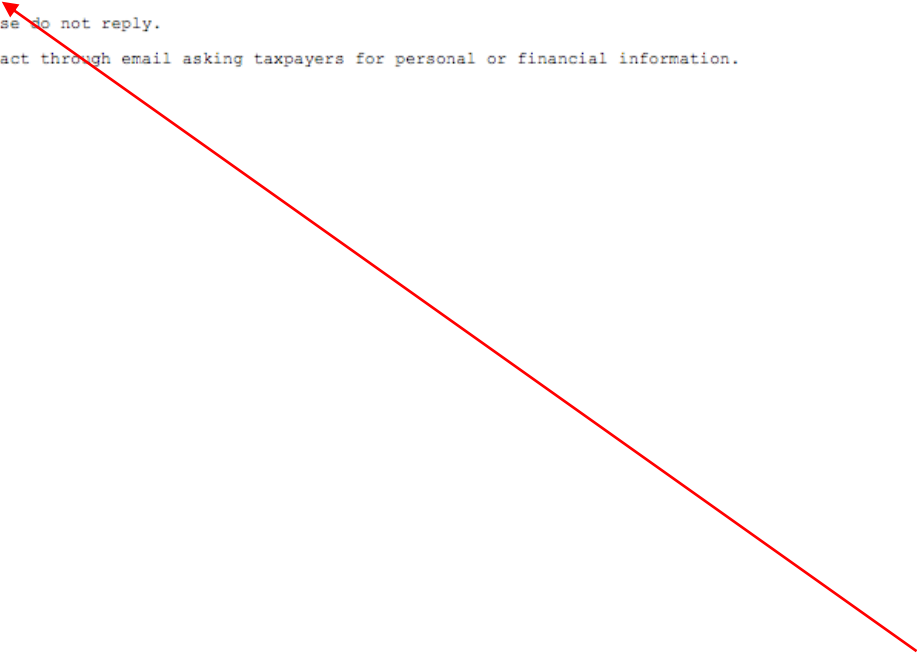


See the next slide for an example of the email from IRS with the code to put here.

IRS Online Services Email Confirmation Code

IRS.online.services@irs.gov
Tuesday, November 15, 2016 at 3:54 PM
To: rdodson@kc.rr.com

confirmation code is: 4199-2232
code will expire in 15 minutes. Enter it into the Email Confirmation Code field as soon as possible to access your requested service.
is an automated email. Please do not reply.
IRS will never initiate contact through email asking taxpayers for personal or financial information.



Note that the code is only good for 15 minutes. If you can't complete the process, you may have to save and/or start over later.

Enter email confirmation code

We just sent you an email to rdodson@kc.rr.com with a confirmation code. Please read that email and enter the code here.

Please keep this window open so you don't have to start over.

Open your email in another tab or window: [Gmail](#) [Outlook](#) [Yahoo](#) [AOL](#)

Enter Email Confirmation Code

Please allow a few minutes for the code to arrive. Check your spam or junk folder if you don't see it. If you didn't receive the confirmation code, [try resending the email](#).

CANCEL

CONTINUE >

[IRS Privacy Policy](#) | [Security Code Terms and Conditions](#) | [Accessibility](#)

Click



Create Your User Profile

We've been able to confirm your identity. Now you will create a user profile. This is the last step in the process.

Create a Username and Password

Username

Password

Re-enter Password

Enter a username of your choice. The username should be 8-64 characters and cannot be an email address, SSN, or contain a space, or a special character (!@#\$\$%^&*).

Password Rules:

- Between 8 and 20 characters long.
- Must contain at least one numeric and one special character (!@#\$\$%^&*).
- At least one uppercase and at least one lowercase letter.
- Matching password must be re-entered.



Email
 [Edit](#)

Choose a Site Phrase

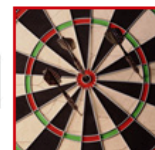
Create a phrase that you will recognize when you login

Choose a Site Image

Select an image that you will recognize when you login



[Choose Your Site Image](#)



This is where you start creating your profile that will be used to permit you to sign in in the future and to establish some security measures. The following slide is the continuation of the page on the screen.

IMPORTANT: Make sure you write down and save all of these profile entries and pass them along to the future Secretary and/or Treasurer. If you lose/forget them, you won't be able to sign in and complete the form in the future.

Challenge Questions

Answer Rules

- The same answer cannot be used more than once.
- The answer can not be a word or number that is part of the secret question.

Question 1

What year was your father born? e.g., 1800

Answer 1

1924

Question 2

What was your high school mascot?

Answer 2

Warrior

Question 3

What was the name of your first pet?

Answer 3

Chibi

Question 4

What was the last name of your first grade teacher?

Answer 4

Smith

CANCEL CONTINUE >

Click

User Profile Successfully Created

Your profile was successfully created. Please write down your Username for future reference.

CONTINUE >

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You're done unless you want to go ahead and complete your current year's submission.
If you want to do the first submission, the following slides show you how.
Click "continue" to create your first submission.

er Profile has been created



IRS.online.services@irs.gov
Tuesday, November 15, 2016 at 4:04 PM
To: rdodson@kc.rr.com

IRS online services profile has been created per your request.
If you did not create this profile, please contact us at 888-841-4648.
This is an automated email. Please do not reply.
IRS will never initiate contact through email asking taxpayers for personal or financial information.

At some point after you complete the profile security questions and click “continue”, you’ll get this email confirmation.

Part 2.

Submitting Your First Annual e-Postcard
When Initially Registering and
Creating Your Profile

Online Security Information


For your security, we will show you your most recent login history every time you login.

Security Announcement

The IRS will send email notifications to confirm registration and profile changes, but will never send unsolicited emails

CONTINUE >

[IRS Privacy Policy](#) | [Security Code Terms and Conditions](#) | [Accessibility](#)



No input
required here.
Click “continue”.



Electronically file your Form 990-N (e-Postcard)

[Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile

Before you can create a Form 990-N (e-Postcard), you must create your e-Postcard Profile. Your e-Postcard Profile allows you to:

1. Designate your e-Postcard Profile as either a "Preparer" or "Exempt Organization"
2. Add EINs to your e-Postcard Profile
3. Remove EINs from your e-Postcard Profile

[More information](#) on who must file a Form 990-N.

Once created, you can update your e-Postcard profile at any time. Click the button below to get started.

[MANAGE E-POSTCARD PROFILE](#)

Manage Form 990-N Submissions

Once your e-Postcard Profile is created, you can use the Manage Form 990-N Submissions page to:

1. Create a Form 990-N
2. View the status of your existing Form 990-N submission(s)
3. Edit an in-progress Form 990-N
4. Delete an in-progress Form 990-N

[MANAGE FORM 990-N SUBMISSIONS](#)

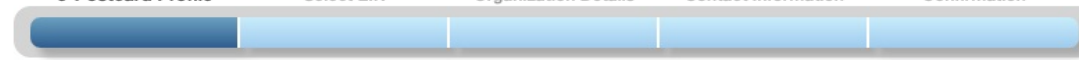
Application Version Number: 1.3.1

Version Build Date: 2016-10-05 21:38

[Support](#) | [Privacy Policy](#) | [Links](#) | [Requirements and Tips](#) | [FAQ](#)

Click here to start your first submission. In future years, you will not enter through this screen. Go back to slide 10 to see where you enter when you've already registered.

e-Postcard Profile Select EIN Organization Details Contact Information Confirmation



Please select Exempt Organization or Preparer

User Type

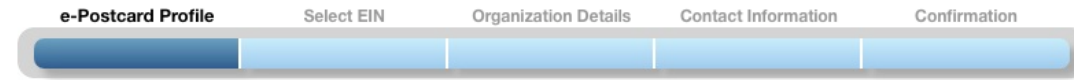
✓ --Select One--
Exempt Organization
Preparer

PREVIOUS CONTINUE >

Click "Preparer".

e-Postcard Profile

[Home](#) | [Security Profile](#) | [Logout](#)



You are logged in as: **Preparer** | [Edit user type](#)

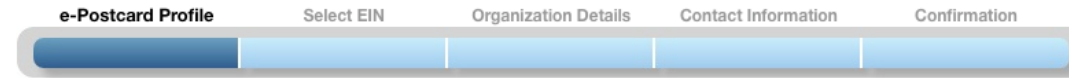
EIN

Currently Associated EIN(s)

EIN	Organization Name	Date Added	Delete
No EINs are currently associated with your ID			

[Support](#) | [Privacy Policy](#) | [Links](#) | [Requirements and Tips](#) | [FAQ](#)

The first time you do this, enter your EIN and click "Add EIN".



You are logged in as: **Preparer** | [Edit user type](#)

EIN

Currently Associated EIN(s)

EIN	Organization Name	Date Added	Delete
23-7383266	INTERNATIONAL ASSOCIATION OF LIONS CLUBS	11/15/2016	<input type="checkbox"/>

««« Prev Page 1 Next »»»

1. Now your EIN will be shown as associated with this profile. Note that all of our clubs' EINs are shown with LCI's name. You'll be able to customize this in the profile later.

2. Click "Create New Filing".



Select EIN

[Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile **Select EIN** Organization Details Contact Information Confirmation

Please select the EIN for which you want to file for

EIN

--Select EIN--

< **MANAGE E-POSTCARD PROFILE**

CONTINUE >

Click on the drop down menu.

e-Postcard Profile **Select EIN** Organization Details Contact Information Confirmation

Please select the EIN for which you want to file for

--Select EIN--
✓ 23-7383266 - INTERNATIONAL ASSOCIATION OF LIONS CLUBS
< MANAGE E-POSTCARD PROFILE CONTINUE >

Your EIN should appear.



Electronic Notice-Form 990-N (e-Postcard)

Organization Information

For the tax year ending
 ?

This is automatically filled out.

Has your organization terminated or gone out of business?
 ?

Answer these on the drop down menu.

Are your gross receipts normally \$50,000 or less?
 ?

Organization's legal name -Line 1
 ?

Organization's legal name -Line 2
 ?

Employer Identification Number (EIN)
 ?

Again, note that LCI's name appears with your EIN.



Contact Information

e-Postcard Profile **Select EIN** **Organization Details** **Contact Information** **Confirmation**

Electronic Notice-Form 990-N (e-Postcard)

Organization Address and Principal Officer Information

Organization's legal name:

If your organization conducts business using another name (DBA), enter other name:

* = required field

Organization:

DBA Name

?

DBA Name - continued

?

ENTER ADDITIONAL DBA NAMES

Country*

?

Number and Street (or PO Box)*

?

City or Town*

?

State*

?

Zip Code*

?

Organization's website address, if applicable

This is where you customize the profile to your club. DBA means "Doing Business As". Put your club name and address info.

Principal Officer:

Type of Name*
Person

Person Name*
Ricky L. Dodson

Country*
US - United States

Number and Street (or PO Box)*
306 Bambi Court

City or Town*
Lansing

State*
KS - Kansas

Zip Code*
66043

[PREVIOUS](#) [CANCEL FILING](#) [SAVE FILING](#) [SUBMIT FILING](#)

The drop down menu will give you a choice of “Person” or “Business” Select “Person” unless your club has established itself as a foundation, then you might select “Business”.

Probably not important who you enter here. If you put the president and that name changes each year, you’ll be constantly updating the profile.

Click here if you’re ready to submit.

Electronic Notice-F**Organization Address**

Organization's legal name

If your organization cond

* = required field

Organization:**DBA Name**

Lansing Lions Club

DBA Name - continued

ENTER ADDITIONAL DBA NAMES

Country*

US - United States

Number and Street (or PO Box)*

POB 275

City or Town*

Lansing

State*

KS - Kansas

Zip Code*

66043

Organization's website address, if applicable

Principal Officer:**Type of Name***

Person

e-Postcard Confirmation Warning!

Do you want to save the data and submit this filing to the IRS?

Once you submit the e-Postcard, you will no longer be able to edit the information in the e-Postcard.

Click "Ok*" to submit the e-Postcard to the IRS, otherwise click "Cancel"

OK

CANCEL

Click.



Your Form 990-N(e-Postcard) has been submitted to the IRS

- **Organization Name:** INTERNATIONAL ASSOCIATION OF LIONS CLUBS
- **EIN:** 237383266
- **Tax Year:** 2015
- **Tax Year Start Date:** 07-01-2015
- **Tax Year End Date:** 06-30-2016
- **Submission ID:** 10065520163200631001
- **Filing Status Date:** 11-15-2016
- **Filing Status:** Pending

Note: [Print](#) a copy of this filing for your records. Once you leave this page, you will not be able to do so.

[← MANAGE FORM 990-N SUBMISSIONS](#)

Don't forget to print the screen.

Department of the Treasury
Internal Revenue Service

for Tax-Exempt Organization not Required to File Form 990 or 990-EZ

2015

Open to Public Inspection

A For the **2015** Calendar year, or tax year beginning **2015-07-01** and ending **2016-06-30****B** Check if available

- Terminated for Business**
 Gross receipts are normally \$50,000 or less

C Name of Organization: **INTERNATIONAL ASSOCIATION OF****LIONS CLUBS****POB 275, Lansing, KS, US,****66043****D** Employee IdentificationNumber **23-7383266****E** Website:**F** Name of Principal Officer: **Ricky Dodson****306 Bambi Court, Lansing,****KS, US, 66043**

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

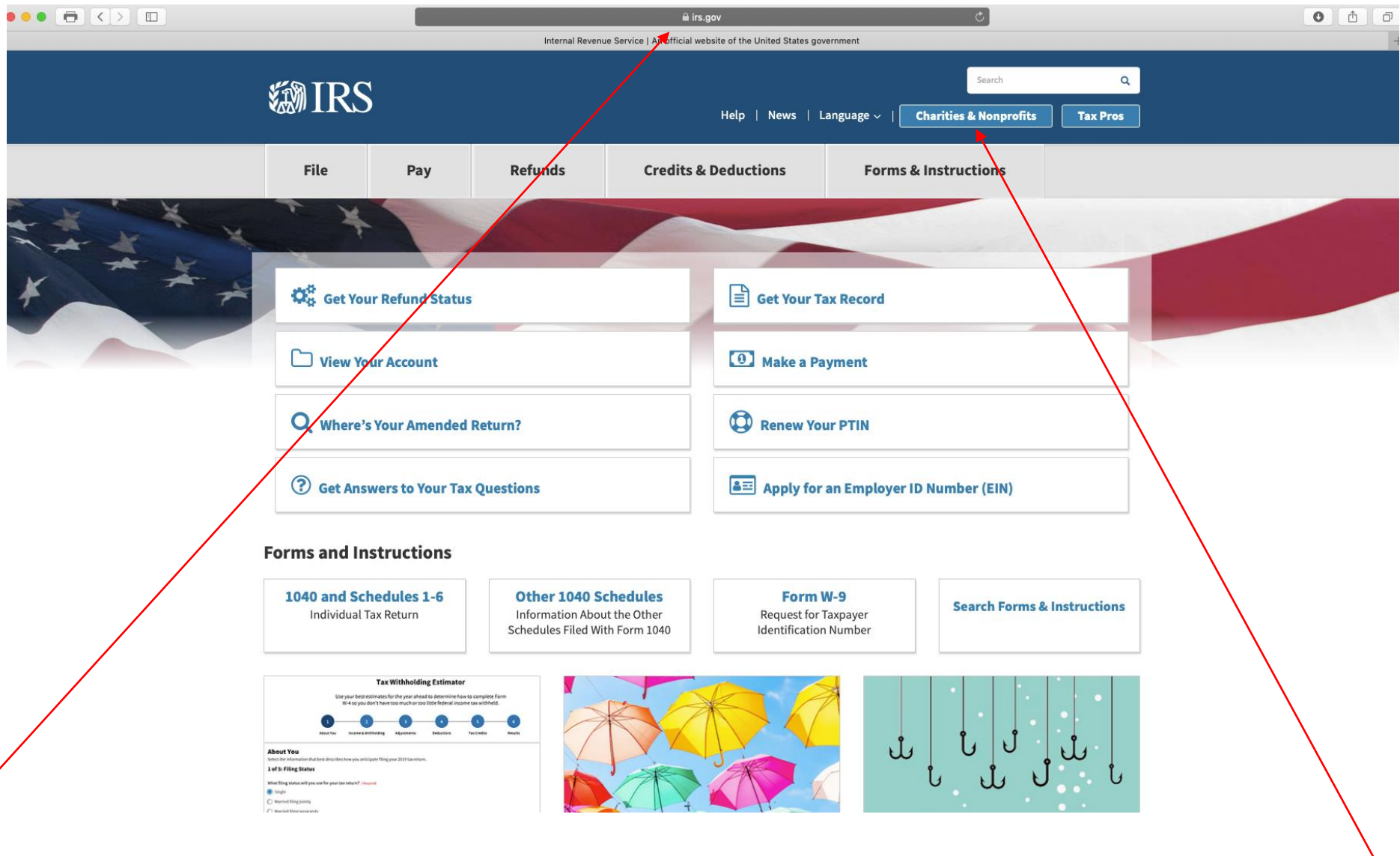
The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

Note: This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.

Part 3.

Submitting in future years with registration already completed.



1. Go to
"irs.gov"

2. Click



Home / File / Charities and Nonprofits

Charities and Nonprofits

English | [Español](#) | [中文\(简体\)](#) | [中文\(繁體\)](#) | [한국어](#) | [Русский](#) | [Tiếng Việt](#) | [Kreyòl ayisyen](#)

Tax information, tools, and resources for charities and other tax-exempt organizations.

Individuals

Businesses and Self-Employed

Charities and Nonprofits

[Exempt Organization Types](#)

[Lifecycle of an Exempt Organization](#)

[Annual Filing and Forms](#)

[Charitable Contributions](#)

[Search for Charities](#)

[Education Sessions](#)

International Taxpayers

Governmental Liaisons

[Federal State Local Governments](#)

[Indian Tribal Governments](#)

[Tax Exempt Bonds](#)

Tax-Exempt Organization Search (TEOS)

Use the TEOS tool to find information on an organization's status and filings

[Search Organizations](#)

Annual Filing & Forms

990-series forms, requirements and tips to help you complete your annual reporting and filing

[Finding Filing Forms](#)

Employer Identification Number (EIN)

Get an EIN to apply for tax-exempt status and file returns. Be sure you are a legally formed organization before applying for an EIN

[Apply](#)

Tax Exemption

[Apply for Tax-Exempt Status](#)

How to apply for IRS recognition of tax-exempt status

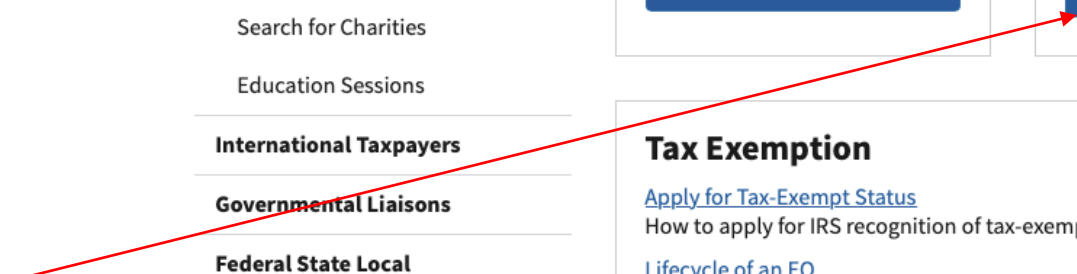
[Reinstate Tax-Exempt Status](#)

What to do if your tax-exempt status is revoked

[Lifecycle of an EO](#)

Information about five stages in an exempt organization's lifecycle

Click



[Home](#) / [File](#) / [Charities and Nonprofits](#) / Annual Filing and Forms

Annual Filing and Forms

Individuals

Businesses and Self-Employed

Charities and Nonprofits

[Exempt Organization Types](#)[Lifecycle of an Exempt Organization](#)[Annual Filing and Forms](#)[Required Filing \(Form 990 Series\)](#)[Employment Taxes](#)[Unrelated Business Income Tax](#)[Charitable Contributions](#)[Search for Charities](#)[Education Sessions](#)

International Taxpayers

Governmental Liaisons

Federal State Local Governments

Indian Tribal Governments

In general, exempt organizations are required to file [annual returns](#), although there are [exceptions](#). If an organization does not file a required return or files [late](#), the IRS may assess [penalties](#). In addition, if an organization does not file as required for three consecutive years, it automatically loses its tax-exempt status.

Effective for tax years beginning after July 1, 2019, the Taxpayer First Act, Pub. L. No. 116-25 Section 2301, requires organizations exempt from taxation under section 501(a) to file their annual Form 990 and Form 990-PF returns electronically, unless covered by one of the exceptions listed in the [form instructions](#). Form 990-EZ filers are required to file electronically for tax years ending July 31, 2021, and later. This [IRS News Release](#) contains a summary of e-filing requirements.

The IRS sends back [Form 990 series returns](#) filed on paper – and rejects electronically filed returns – when they are materially incomplete or the wrong return. If we send back your organization's return, follow the instructions in the accompanying letter and on [this page](#).

The most [common errors](#) causing the return of a Form 990 series returns are missing or incomplete schedules .

Review these pages for Form 990, 990-EZ, and 990-PF filing tips:

- [990-series forms and schedules](#)
- [Filing thresholds - which 990-series return to file](#)
- [Table of due dates for exempt organizations annual returns](#)
- [Which form should I use?](#)
- [Annual electronic notice \(e-Postcard\) for small exempt organizations](#)
- [Filing tips](#)
- [Annual Reporting Requirements FAQs](#)

Additional information

- [Form 990 Resources and Tools](#)
- [Electronically Submit Your Form 8976, Notice of Intent to Operate Under Section 501\(c\)\(4\)](#)

Quick Links

- [A-Z Index](#)
- [Educational Resources and Guidance](#)
- [Publications](#)
- [Audit Process](#)
- [Contact IRS Exempt Organizations](#)
- [About Us](#)

Click.

Important:
Read about
the penalties.

Then, click.

Annual Exempt Organization Return: Penalties for Failure to File

Individuals

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Tax Exempt Bonds

If an organization fails to file a required return by the due date (including any extensions of time), it must pay a penalty of \$20 a day for each day the return is late. The same penalty applies if the organization does not give all the information required on the return or does not give the correct information.

Note: In 2018, the IRS began sending back incomplete or incorrect Form 990-series returns to the filing organization with Letter 2694C, 2695C or 2696C. Organization receiving one of these letters should follow the directions in the letter. Also, see [What happens if my Form 990 is missing information or a schedule, or is the wrong return?](#) Return a complete and accurate return within 10 days of the date of the letter to avoid penalties. The date we receive a complete and accurate return is the date we consider your return filed.

In general, the maximum penalty for any return is the lesser of \$10,000 or 5 percent of the organization's gross receipts for the year. For an organization that has gross receipts of over \$1 million for the year, the penalty is \$100 a day up to a maximum of \$50,000.

If the organization is subject to this penalty, the IRS may specify a date by which the return of correct information must be filed. If the return is not filed by that date, an individual within the organization who fails to comply may be charged a penalty of \$10 a day. The maximum penalty on all individuals for failures with respect to a return shall not exceed \$5,000.

Penalties for failure to file may be abated if the organization has reasonable cause for the failure to file timely, completely, or accurately.

Please note: Automatic revocation occurs when an exempt organization that is required to file an annual return (e.g., Form 990, 990-EZ or 990-PF) or submit an annual electronic notice (Form 990-N, or e-Postcard) does not do so for three consecutive years. Under the law, the organization automatically loses its federal tax exemption.

Requesting abatement of tardiness penalty on electronic filing after rejection of paper form

Failure to file the information form in the prescribed time and manner can give rise to a penalty under the tax law.

A filer may request abatement of a penalty in a written statement setting forth all the extenuating circumstances. You may make the request in response to a penalty notice that you receive or, in the case of Forms 990 or 990-PF, when you electronically file the return. Explain what facts previously prevented the electronic filing. Include the date of the attempted paper filing.

For more information, see the [Penalty Relief webpage](#).

Interactive Training

Learn more about the benefits, limitations and expectations of tax-exempt organizations by attending 10 courses at the online [Small to Mid-Size Tax Exempt Organization Workshop](#).

Read this, then return to previous screen.

Annual Filing and Forms

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Charities and Nonprofits

Exempt Organization Types

Lifecycle of an Exempt Organization

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Required Filing (Form 990 Series)

Employment Taxes

Unrelated Business Income Tax

Charitable Contributions

Search for Charities

Education Sessions

International Taxpayers

Governmental Liaisons

Federal State Local Governments

Indian Tribal Governments

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- [Filing thresholds - which 990-series return to file](#)
- [Table of due dates for exempt organizations annual returns](#)
- [Which form should I use?](#)
- [Annual electronic notice \(e-Postcard\) for small exempt organizations](#)
- [Filing tips](#)
- [Annual Reporting Requirements FAQs](#)

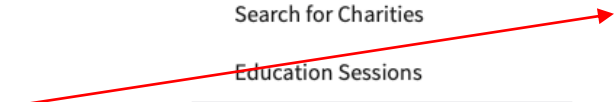
Additional information

- [Form 990 Resources and Tools](#)
- [Electronically Submit Your Form 8976, Notice of Intent to Operate Under Section 501\(c\)\(4\)](#)

Quick Links

- [A-Z Index](#)
- [Educational Resources and Guidance](#)
- [Publications](#)
- [Audit Process](#)
- [Contact IRS Exempt Organizations](#)
- [About Us](#)

Then, click.



Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)

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Tax Exempt Bonds

Who May File Form 990-N to Satisfy Their Annual Reporting Requirement?

In general, exempt organizations have an annual reporting requirement although there are [exceptions](#).

Most small tax-exempt organizations that have an annual reporting requirement can satisfy the requirements by submitting Form 990-N, Electronic Notice (e-Postcard.) Form 990-N is submitted electronically, there are **no paper forms**.

An organization eligible to submit Form 990-N can instead choose to file Form 990 or Form 990-EZ to satisfy its annual reporting requirement.

Small tax-exempt organizations generally are eligible to file Form 990-N to satisfy their annual reporting requirement, if their annual gross receipts are normally \$50,000 or less.

- Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.
- Gross receipts are considered to be normally \$50,000 or less if the organization:
 - Has been in existence for 1 year or less and received, or donors have pledged to give, \$75,000 or less during its first taxable year;
 - Has been in existence between 1 and 3 years and averaged \$60,000 or less in gross receipts during each of its first two tax years; and
 - Is at least 3 years old and averaged \$50,000 or less in gross receipts for the immediately preceding 3 tax years (including the year for which calculations are being made).

However, [some organizations aren't eligible to use Form 990-N \(e-Postcard\)](#) even if their gross receipts are normally \$50,000 or less. These organizations must file different forms instead to satisfy their annual reporting requirement.

Note: a subordinate organization in a group exemption that is included in a group return filed by its central organization does not file Form 990-N because the group return satisfies its annual reporting requirement.

Charities & Non-Profits Topics

- [A-Z Index](#)
- [Educational Resources and Guidance](#)
- [Publications](#)
- [Audit Process](#)
- [Contact IRS Exempt Organizations](#)
- [About Us](#)

This slide and the next one are the same page on the screen. Split here for ease of reading.

Submitting Form 990-N (e-Postcard)

[Are you eligible to submit Form 990-N \(e-Postcard\)?](#)

1. [Register](#) for your account
2. Review the [submission guidance](#)
3. Gather the [information needed](#)

[Submit Form 990-N \(e-Postcard\)](#)

How to Register and Submit Form 990-N

Review the [IRS Form 990-N Electronic Filing System \(e-Postcard\) User Guide](#) [PDF](#) for step by step instructions on how to register and submit electronic Form 990-N (e-Postcard). Most common problems can be avoided by following the User Guide.

All filers must register at IRS.gov prior to filing their next Form 990-N. This is a one-time registration; you won't be asked to register again when filing next year.

Ready to File?

Form 990-N is easy to complete. You'll need only eight items of basic information about your organization.

- [Employer identification number](#) (EIN), also known as a Taxpayer Identification Number (TIN).
- [Tax year](#) (calendar or fiscal filer)
- Legal name and mailing address
- Any other names the organization uses
- Name and address of a principal officer
- Website address if the organization has one
- Confirmation that the organization's annual gross receipts are \$50,000 or less
- If applicable, a statement that the organization has terminated or is terminating (going out of business)

For more information about these items, see [Form 990-N: Information Reported](#).

Filing Due Date

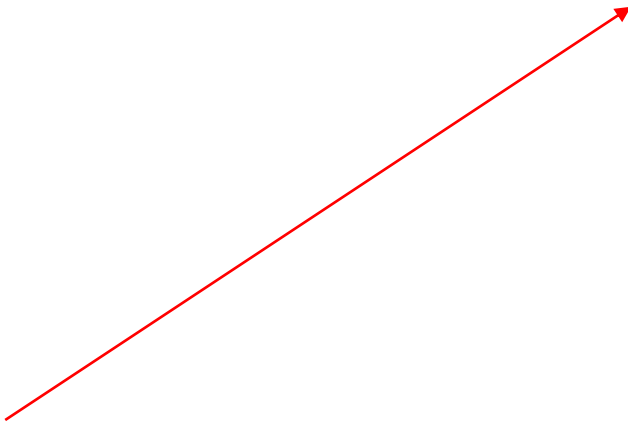
Form 990-N is due **every year by the 15th day of the 5th month** after the close of your [tax year](#). **You cannot file the e-Postcard until after your tax year ends.**

Example: If your tax year ended on December 31, the e-Postcard is due May 15 of the following year. If the due date falls on a Saturday, Sunday, or a legal holiday, the due date is the next business day.

Late Submissions

If we don't receive your submission by the due date, a reminder will be sent to the address on file. Organizations should submit the required form, even if they are

Click





Sign Up

Don't have an account? Create one now.

CREATE ACCOUNT >

Log In

Already have a username? Welcome back!

Username

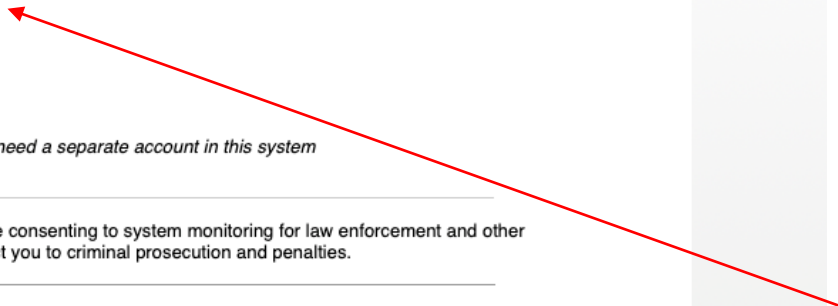
LOG IN >

[Forgot Username](#)

PTIN and FIRE users need a separate account in this system

WARNING! By accessing and using this government computer system, you are consenting to system monitoring for law enforcement and other purposes. Unauthorized use of, or access to, this computer system may subject you to criminal prosecution and penalties.

[Help](#) | [IRS Privacy Policy](#) | [Security Code Terms and Conditions](#) | [Accessibility](#)



When you get to this screen and you've already registered, enter your username and click here.

The program is not very forgiving. If you wait too long to fill in blanks, it will tell you it has stopped you for security reasons and tells you to try again later. So, be prepared with all of your information.

You may have to start over several times to git'er done.



Log In

Verify that your Site Image and Site Phrase below are correct. If the Site Image and Site Phrase are not correct, please do not proceed.

Your Site Image:



Your Site Phrase:

We Serve

Password

[Forgot Password](#)

CANCEL

SUBMIT >

[Help](#) | [IRS Privacy Policy](#) | [Security Code Terms and Conditions](#) | [Accessibility](#)

Enter your password and click "Submit".



Electronically file your Form 990-N (e-Postcard)

e-Postcard Profile

Before you can create a Form 990-N (e-Postcard), you must create your e-Postcard Profile. Your e-Postcard Profile allows you to:

1. Designate your e-Postcard Profile as either a "Preparer" or "Exempt Organization"
2. Add EINs to your e-Postcard Profile
3. Remove EINs from your e-Postcard Profile

[More information](#) on who must file a Form 990-N.

Once created, you can update your e-Postcard profile at any time. Click the button below to get started.

MANAGE E-POSTCARD PROFILE >

Manage Form 990-N Submissions

Once your e-Postcard Profile is created, you can use the Manage Form 990-N Submissions page to:

1. Create a Form 990-N
2. View the status of your existing Form 990-N submission(s)
3. Edit an in-progress Form 990-N
4. Delete an in-progress Form 990-N

Click on the button below to get started.

MANAGE FORM 990-N SUBMISSIONS >

Application Version Number: 1.5.0

Version Build Date: 2017-03-29 14:27

For annual updates,
Click here!!!!



Manage Form 990-N (e-Postcard)

[Home](#) | [Security Profile](#) | [Logout](#)

EIN	Organization Name	Tax Year	End Date	Created On	Status	Submission ID	Action
23-7383266	INTERNATIONAL ASSOCIATION OF LIONS CLUBS	2015	06-30-2016	11-15-2016	Pending	10065520163200631001	Get Updated Status

««« Prev Page 1 Next »»»

[CREATE NEW FILING](#)

Click



Select EIN

[Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile **Select EIN** Organization Details Contact Information Confirmation

Please select the EIN for which you want to file for

EIN

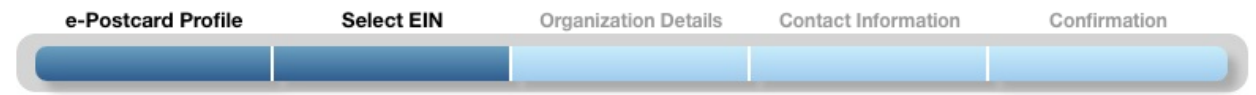
[< MANAGE E-POSTCARD PROFILE](#) [CONTINUE >](#)

Click to get drop down menu.



Select EIN

[Home](#) | [Security Profile](#) | [Logout](#)



Please select the EIN for which you want to file for

EIN

✓ -Select EIN--

23-7383266 - INTERNATIONAL ASSOCIATION OF LIONS CLUBS

MANAGE E-POSTCARD PROFILE CONTINUE

Click to select your EIN.
You should get only one selection.

Then, continue.



Organization Details

[Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile **Select EIN** **Organization Details** Contact Information Confirmation

Electronic Notice-Form 990-N (e-Postcard)

Organization Information

For the tax year ending
June 30, 2017 ?

Has your organization terminated or gone out of business?

✓ --Select One-- ?
Yes ?
No ?
--Select One-- ?

Select "No".

Next menu should ask if you made under \$50,000. Select yes.

Organization's legal name -Line 1
INTERNATIONAL ASSOCIATION OF ?

Organization's legal name -Line 2
LIONS CLUBS ?

Employer Identification Number (EIN)
237383266 ?

Then, continue.

[PREVIOUS](#) [CANCEL FILING](#) [CONTINUE](#)

Electronic Notice-Form 990-N (e-Postcard)

Organization Address and Principal Officer Information

Organization's legal name:

If your organization conducts business using another name (DBA), enter other name:

* = required field

Organization:

DBA Name

?

DBA Name - continued

?

ENTER ADDITIONAL DBA NAMES

Country*

?

Number and Street (or PO Box)*

?

City or Town*

?

State*

?

Zip Code*

?

Organization's website address, if applicable

?

Principal Officer:

Type of Name*

?

Person Name*

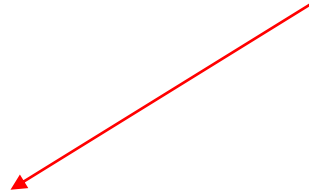
?

Country*

?

Enter your Lions Club name here.

Then enter other information below
Then, continue.





Contact Information

[Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile

Select EIN

Organization Details

Contact Information

Confirmation

Electronic Notice-f

Organization Addr

Organization's legal nam

If your organization cond

* = required field

Organization:

DBA Name

Lansing Lions Club

DBA Name - continued

e-Postcard Confirmation Warning!

Do you want to save the data and submit this filing to the IRS?

Once you submit the e-Postcard, you will no longer be able to edit the information in the e-Postcard.

Click "Ok" to submit the e-Postcard to the IRS, otherwise click "Cancel"

OK

CANCEL

This is the confirmation screen.
Click "OK".



Confirmation

[Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile

Select EIN

Organization Details

Contact Information

Confirmation

Your Form 990-N(e-Postcard) has been submitted to the IRS

- **Organization Name:** INTERNATIONAL ASSOCIATION OF LIONS CLUBS
- **EIN:** 237383266
- **Tax Year:** 2016
- **Tax Year Start Date:** 07-01-2016
- **Tax Year End Date:** 06-30-2017
- **Submission ID:** 10065520172401382686
- **Filing Status Date:** 08-28-2017
- **Filing Status:** Pending

Note: [Print](#) a copy of this filing for your records. Once you leave this page, you will not be able to do so.

[MANAGE FORM 990-N SUBMISSIONS](#)

This is the final screen.

You will get an email confirmation, but recommend you click here to print as well.

Then click on “Logout” on the top menu.

Do not click on the “Manage form 990-N submissions”.

Form **990-N****Electronic Notice (e-Postcard)**

OMB No. 1545-2085

Department of the Treasury
Internal Revenue Service**for Tax-Exempt Organization not Required to File Form 990 or 990-EZ**

2016

Open to Public Inspection

A For the **2016** Calendar year, or tax year beginning **2016-07-01** and ending **2017-06-30****B** Check if available

- Terminated for Business**
 Gross receipts are normally \$50,000 or less

C Name of Organization: **INTERNATIONAL ASSOCIATION OF****LIONS CLUBS****POB 275, Lansing, KS, US,
66043****D** Employee IdentificationNumber **23-7383266****E** Website:**F** Name of Principal Officer: **Ricky Dodson****306 Bambi Court, Lansing,
KS, US, 66043**

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

Note: This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.

This is the printable confirmation. Save in your files.

Final notes:

- These are some of the problems or situations I've experienced. You may find different problems. You may have to close and start over several times. If nothing works, call me and I'll try to help. If all else fails, you'll have to contact IRS.
 - I have exited the program without finishing before. When I came back in, there were some different questions.
 - If you answer something wrong, the program may kick you out. If it kicks you out, you may get a message saying you have to wait 24 hours to try again.
 - If you have to start over, you may need to completely close down, then re-open, the browser.
 - I've received a note before saying there was a technical problem, and I had to start over. No explanation of what the problem was so I could avoid it in the future.