

If a charitable organization solicits contributions without being registered, submits false information to the Secretary of State, is delinquent in a filing or violates any other provision of the "Solicitation of Charitable Funds Act," the Secretary of State may assess an administrative fine of up to \$2,000 for each separate violation. **It is extremely important that charitable organizations submit all forms and documents in a timely manner to avoid the assessment of administrative fines.**

All documents and correspondence should be mailed to:

South Carolina Secretary of State
Attn: Division of Public Charities
P.O. Box 11350
Columbia, SC 29211

Charitable organizations that are subject to the registration requirements of the statute must submit annual financial reports to the Secretary of State's Office within 4 ½ months of the close of their fiscal year. There is no fee associated with filing this report. **Exempt charitable organizations do not have to file annual financial reports.**

An exempt organization must file an Application for Exemption with the Secretary of State on an annual basis. Applications for Exemption are due 4 ½ months after the close of the charitable organization's fiscal year. There is no fee associated with this filing. **It is very important to remember, if at any time the charitable organization no longer qualifies for an exemption, it must immediately register as a charitable organization.**

Locals, States with Revenue of Less Than \$25,000 **New 990-N Must be Filed Electronically**

(05/05/08) **Under new IRS regulations, locals and state organizations with less than \$25,000 in annual revenue** must now file Form 990-N, also known as an e-Postcard. **There are no paper copies of this form; it must be filed electronically. The due date for filing Form 990-N is the 15th day of the fifth month after the close of the tax year.** This means, for example, that an organization whose most recent tax year ended on Dec. 31, 2007, must file Form 990-N by May 15, 2008.

In the past, small, tax-exempt organizations generally were not required to file Forms 990 or 990-EZ, the annual information returns for tax-exempt organizations. However, the Pension Protection Act of 2006 requires tax-exempt organizations with annual gross receipts of \$25,000 or less to file an electronic [Form 990-N](#) beginning with tax year 2007.

To file the e-postcard, visit <http://epostcard.form990.org>.

In order to register as a new user, you will have to provide your local or state organization's Employer Identification Number (EIN). The system will then assign you a login ID. To begin, click on "to file postcard." You will be prompted to supply the following information:

- Employer identification number (EIN)
- Tax year
- Local union's chartered name and mailing address
- Any other names the organization uses
- Name and address of a principal officer (President or Treasurer)
- Web site address, if the organization has one
- Confirmation that the organization's annual gross receipts are normally \$25,000 or less

- 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 an organization fails to file the e-Postcard on time, the IRS will send a reminder notice, although a penalty will not be assessed. However, **an organization that fails to file required e-Postcards (or 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.

To view information from the IRS about this form, visit <http://www.irs.gov/charities/article/0,,id=169250,00.html>.