Instructions for filing
IRS Form 990-N (e-Postcard)

Revised June 2022

Note: In order to file the 990-N, your local association must be on the IRS Exempt Organizations Master Tax File (i.e. be formally tax exempt) or in the IRS 990-N database.

990-N Filing Instructions

The **990-N e-Postcard** is a required IRS filing for small non-profits with gross receipts of $50,000 or less. It is due every year by the 15th of the 5th month after close of your tax year. For example, if your tax year ends August 31, your due date is January 15. If your tax year ends December 31, your due date is May 15. The IRS determines the filing year using the **beginning** date of the organization's fiscal period.

Prior to electronically filing the 990-N, the IRS shows the information needed, as shown on this screen. Below the IRS list is **our recommended list**.

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)

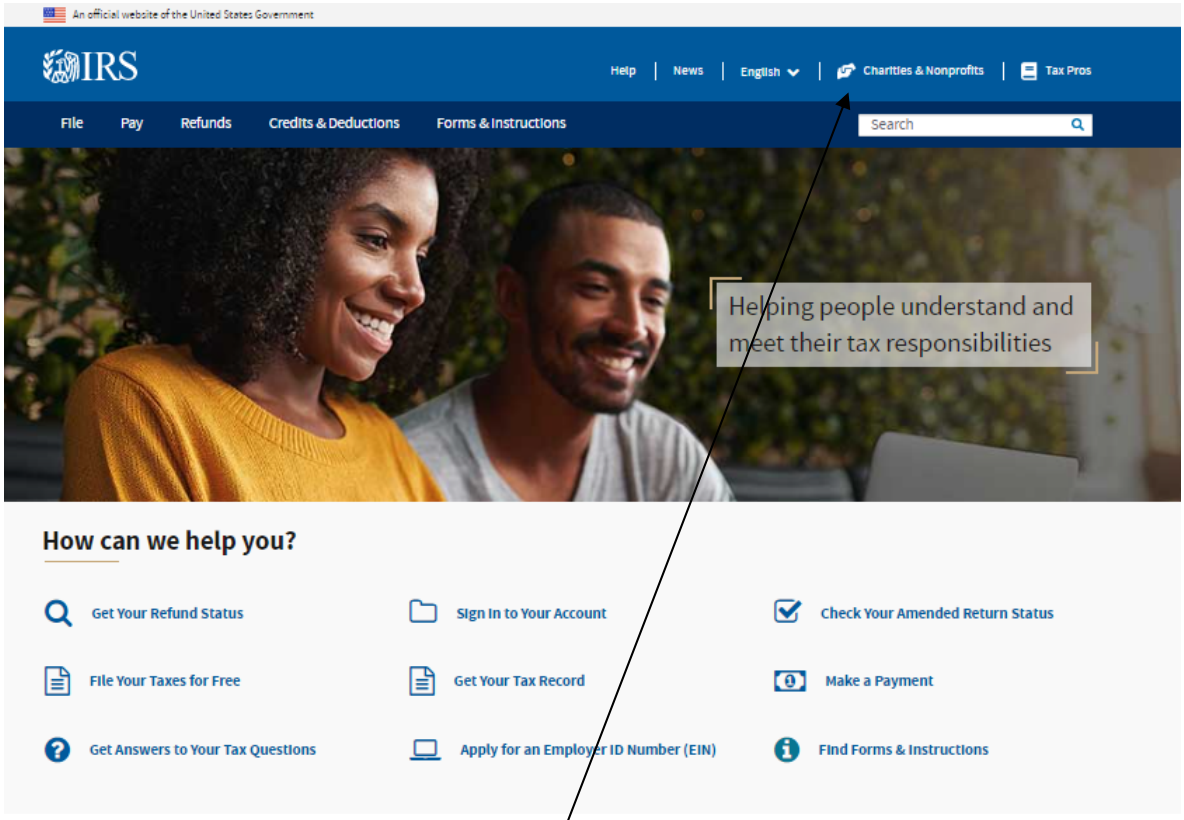
For more information about these items, see Form 990-N: Information Reported.

PSEA recommends for you to gather the following information before starting the process:

- The local's EIN (Employer Identification #)
- Local Address (we recommend using Treasurer's address if the local does not have its own P.O. Box. The Treasurer will most likely receive future communications from the IRS regarding this topic)
- Principal Officer Name & Address (we recommend President's name & address)
- We suggest that you do not show a web site address

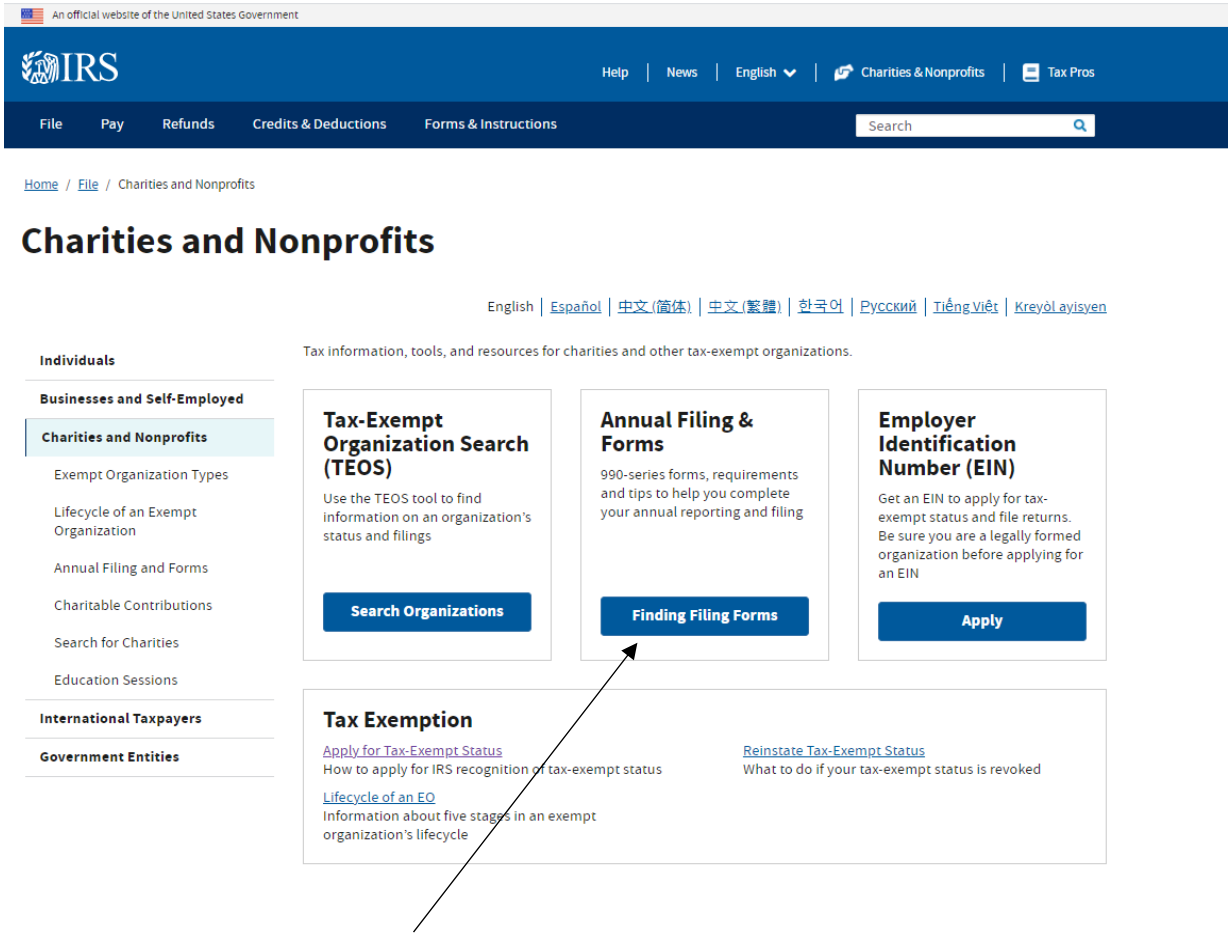
DO NOT USE A SMART PHONE TO REGISTER OR FILE YOUR FORM 990-N.

990-N Filing Instructions



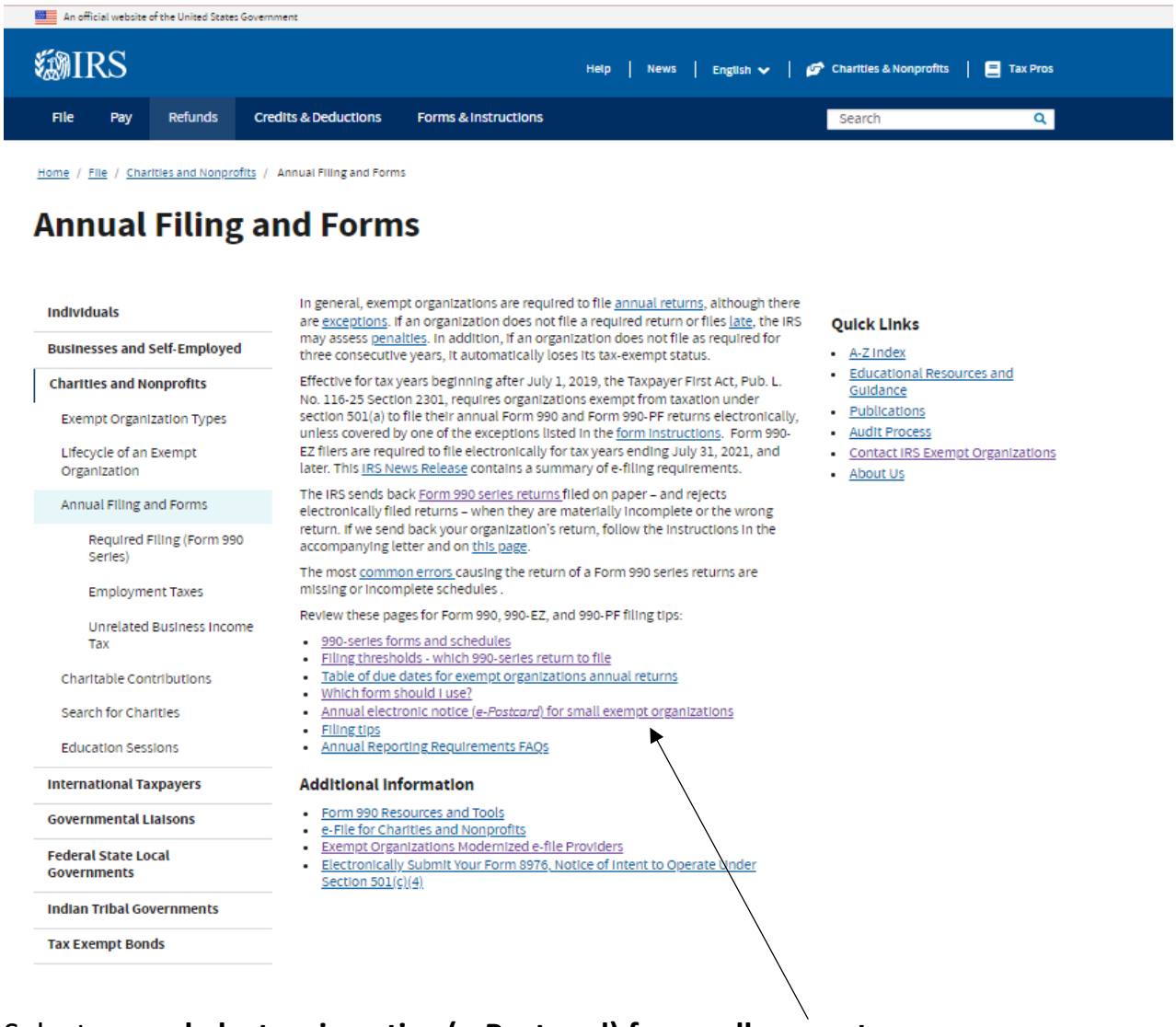
After gathering your information, log on to the Internal Revenue Service website www.irs.gov

Click on **Charities & Non-Profits.**



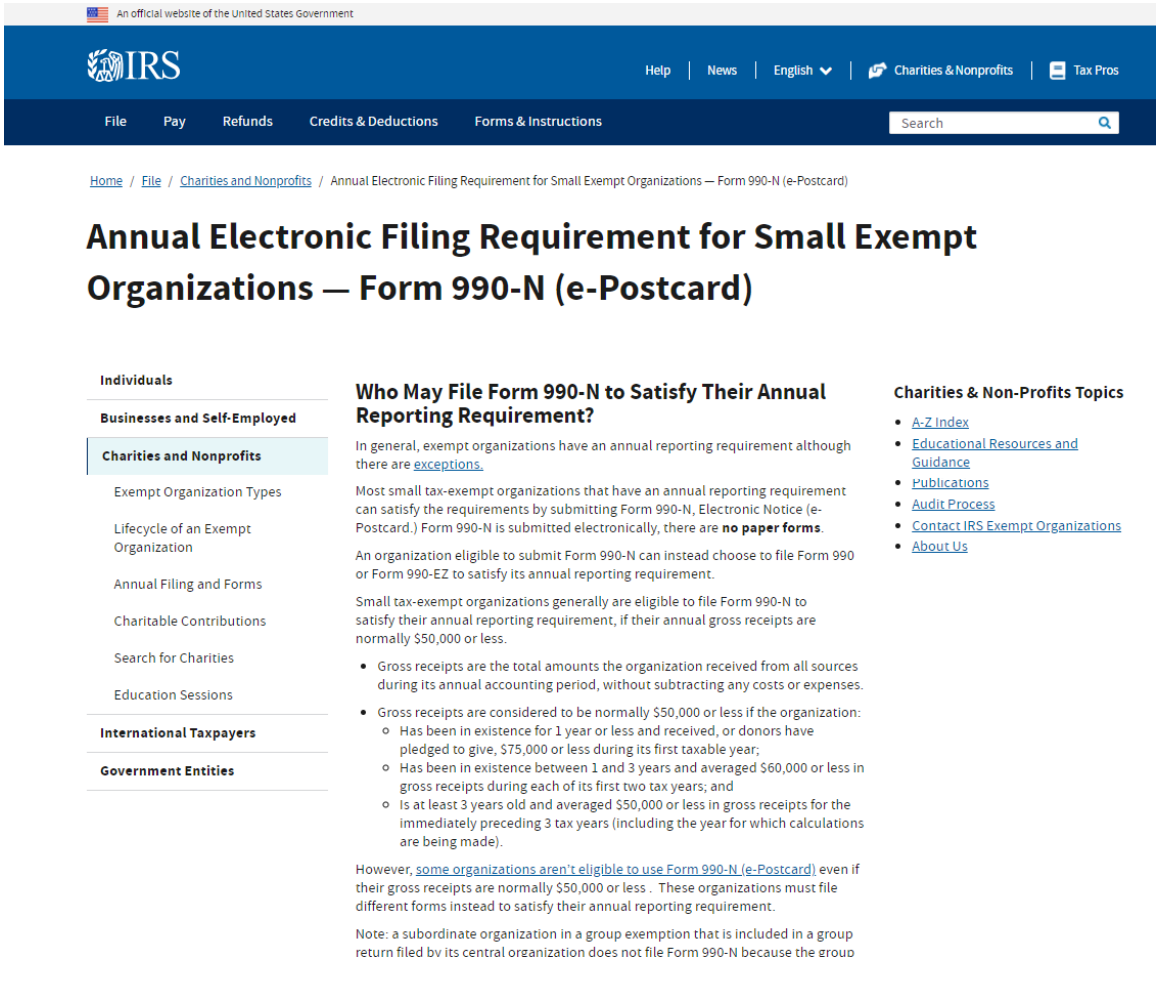
Click on Finding Filing Forms under the header Annual Filing & Forms.

990-N Filing Instructions



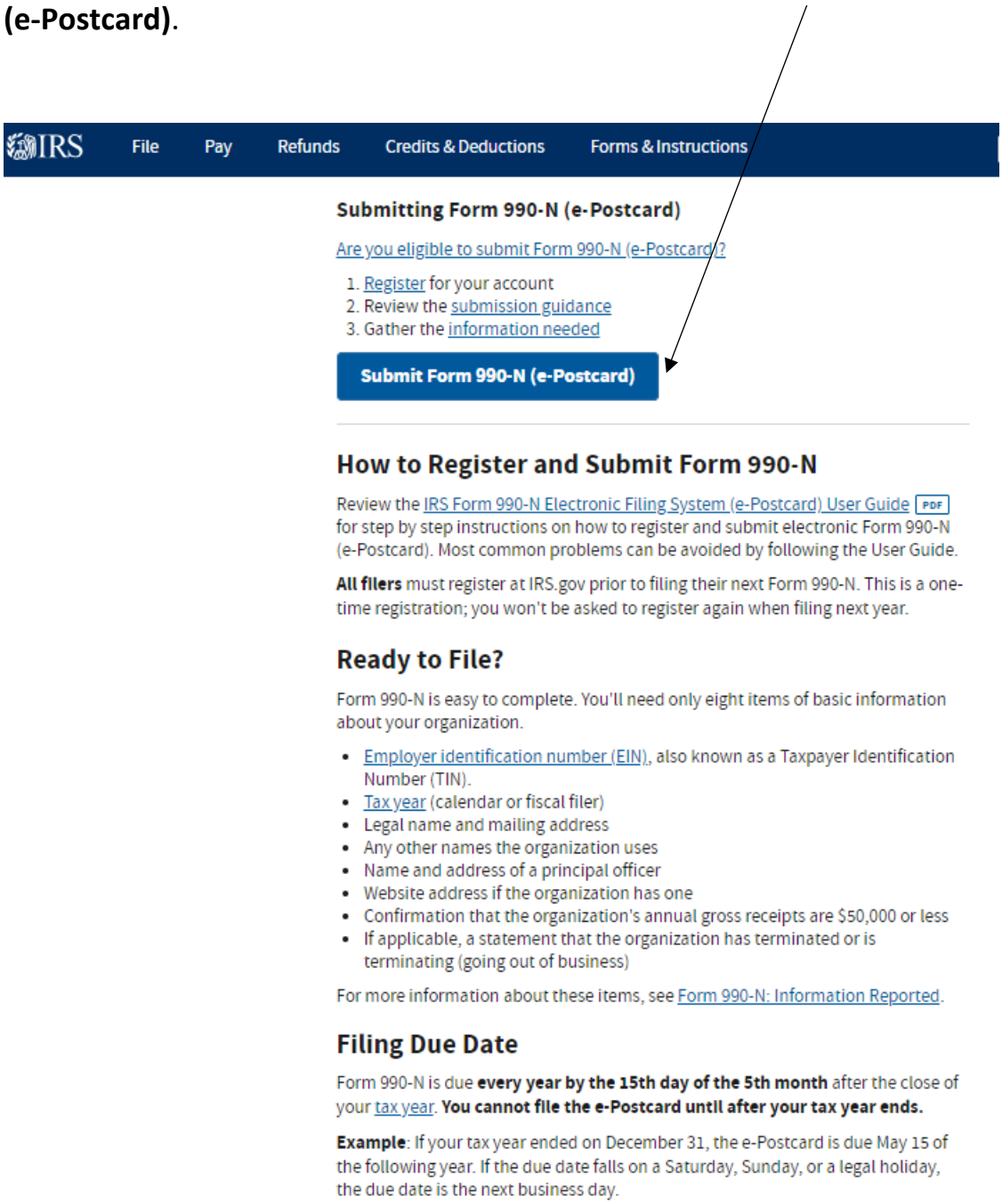
Select **annual electronic notice (e-Postcard) for small exempt organizations.**

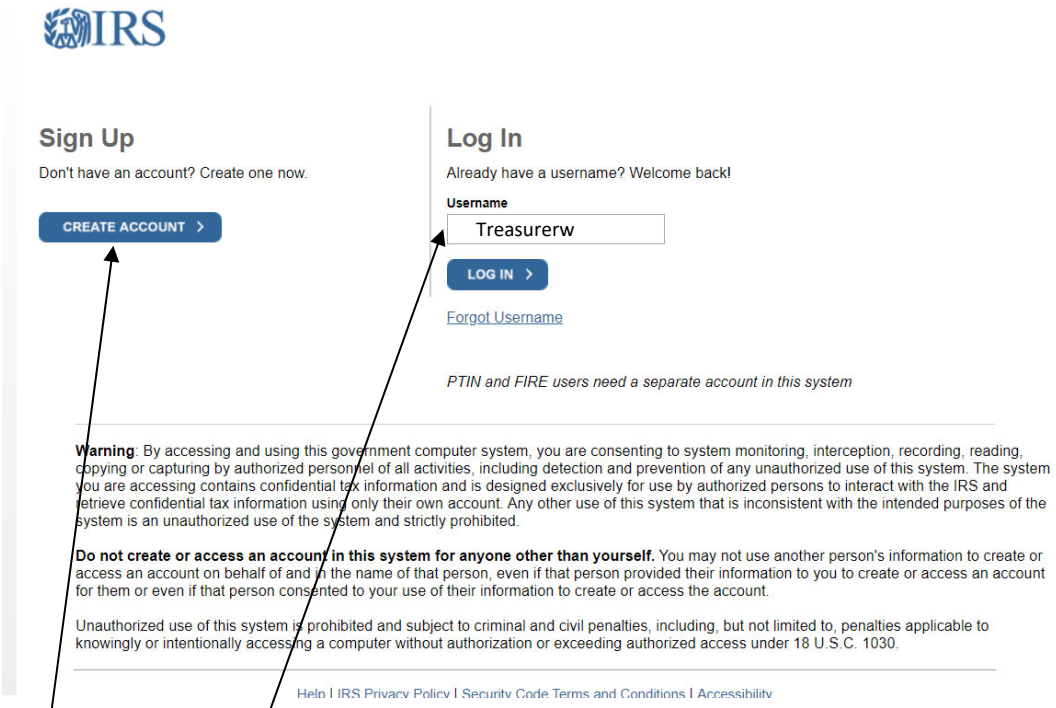
This is the page you will see, but you will need to **scroll to near the bottom of this page** to find the link for the actual filing. See the following screen shot for the image of the link. Scroll down to see the header: **Ready to File?** Be aware that this screen shot is only the top portion of the page that you will see.



You need to file the 990-N each year. **If you do not file for 3 consecutive years, your local will lose its tax-exempt status.** After being revoked, to restore the status, a new application for tax exempt status must be filed on IRS Form 1024, in addition to making a payment of $600 with Form 8718. Filing the annual 990-N is much simpler than to risk being revoked.

Scroll down about half-way down the page shown above. Under Submitting Form 990-N (e-Postcard), click the blue box, **Submit Form 990-N (e-Postcard)**.

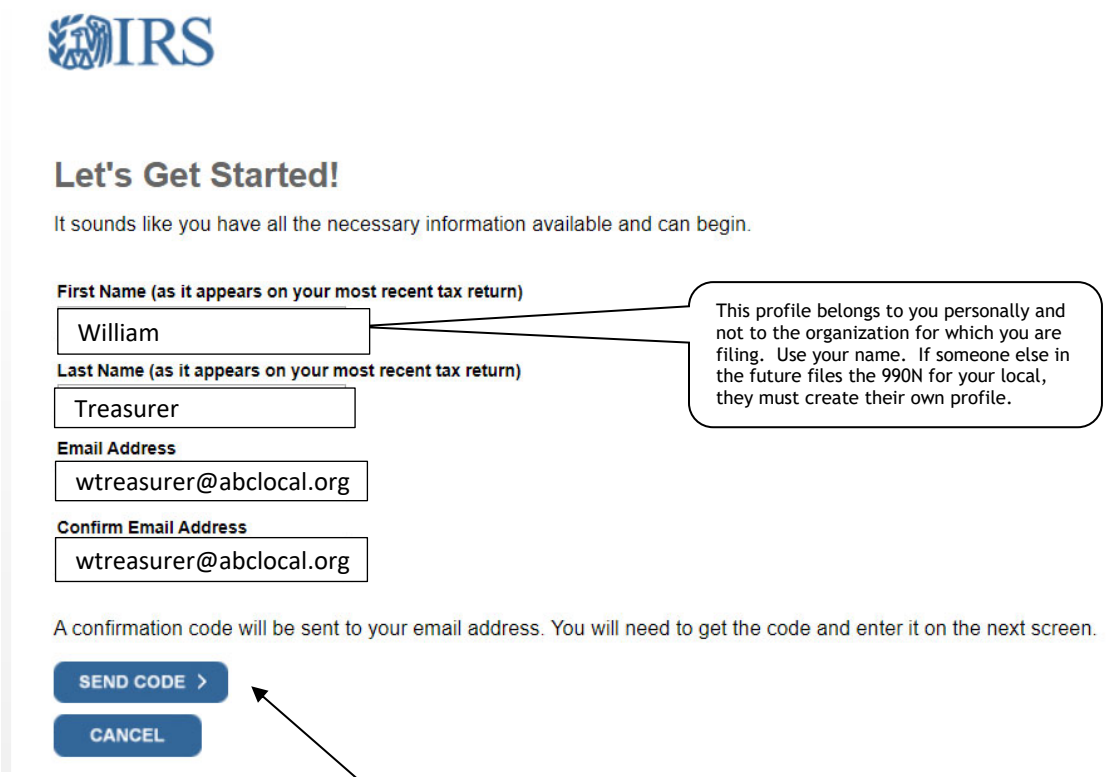




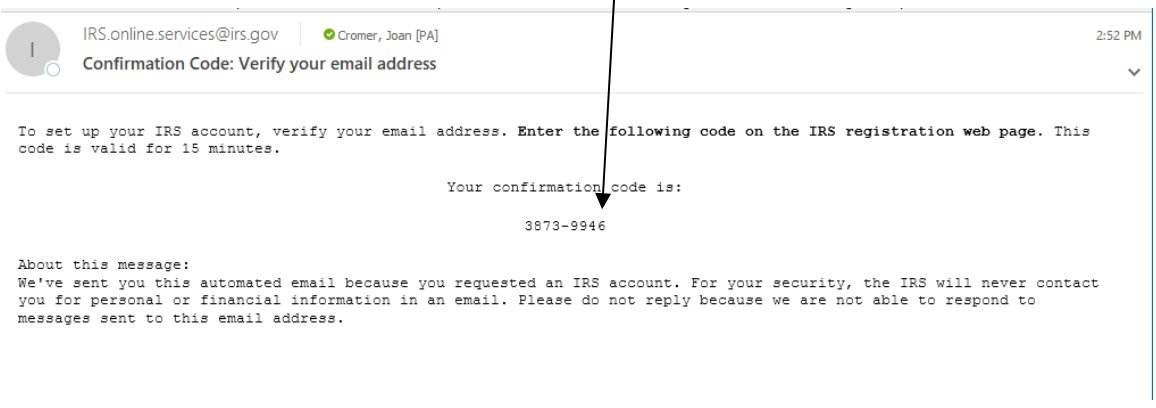
First Time Users: If you have not previously set up a user **ID with IRS.gov**, click **Create Account** under **Sign Up.** This will allow you to set up your profile. Continue to the next page of instructions.

Returning Users: If this is not your first time filing under IRS.gov and you have retained your login ID and password, enter your **Username** and click **Login** on the **Log In** side. **SKIP TO STEP 7** of these instructions and proceed with filing. Please be aware that you may be required to change your password.

PROFILE SET-UP FOR FIRST TIME USERS:



STEP 1: To set up your User Profile, enter your **first** and **last name** and your **email address** twice. Then select **Send Code**. You will then receive a confirmation email with the necessary code to proceed. You must have immediate access to this email account to retrieve the code. The following is the email you will receive with the code needed.



wtreasurer@abclocal.org

STEP 2:

IRS xxxx-xxxx

Check Your Email

We just sent a confirmation code wtreasurer@abclocal.org. . This code is valid for 15 minutes. Open your email in a new window to get your confirmation code.

IMPORTANT: Keep this window open to avoid having to start over.

Enter the one-time code we emailed you:

XXXX-XXXX

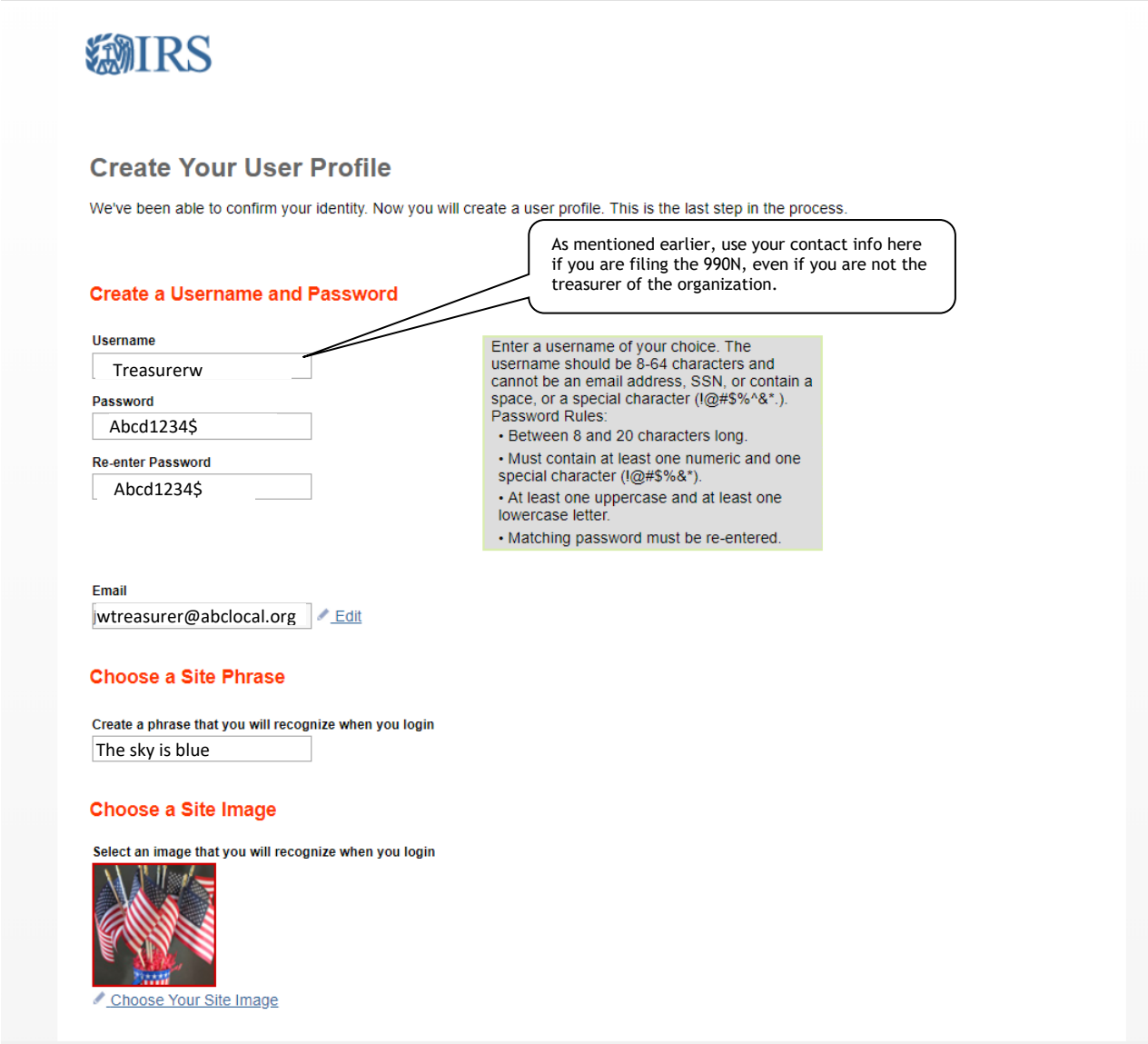
Didn't receive the confirmation code? Resend the email.

CANCEL CONTINUE

IRS Privacy Policy | Security Code Terms and Conditions | Accessibility

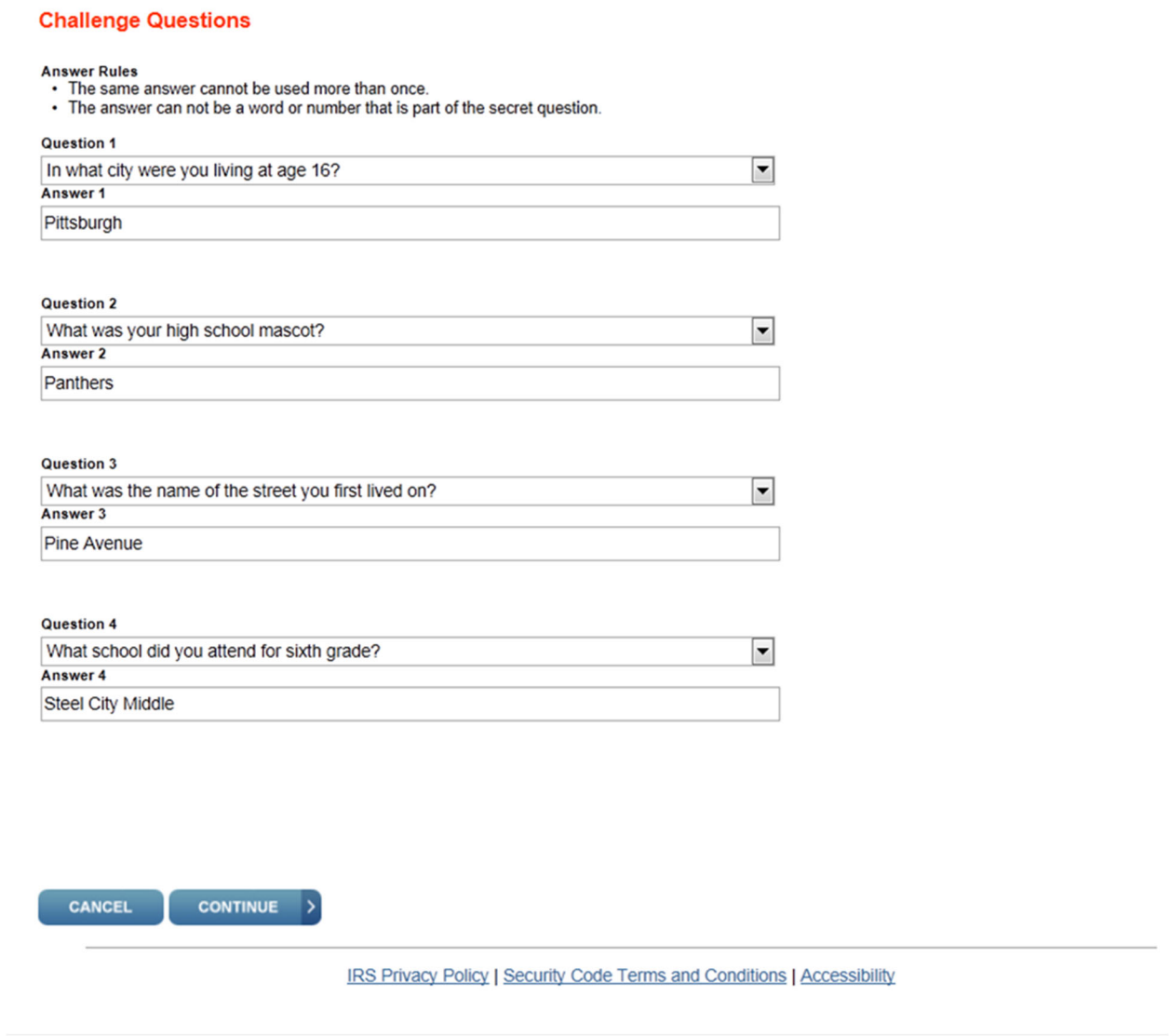
Enter the **confirmation code** that you received in the email. Click **Continue**.

STEP 3:



This is a partial screen shot of **Create Your User Profile** page.

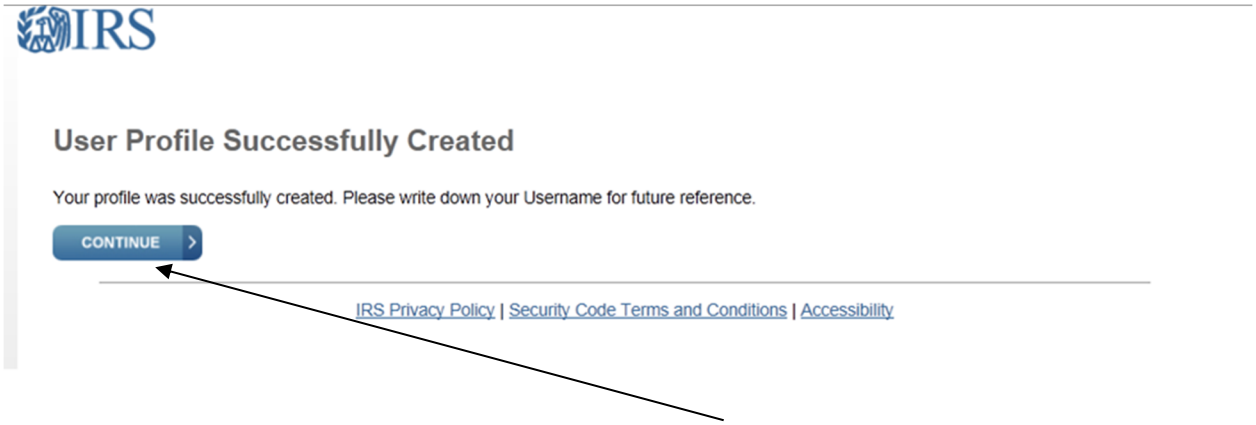
- **Create a Username and Password** by following the rules to the right of the boxes.
- Re-enter your password.
- **Enter your Email Address.**
- Enter a **Site phrase** for security purposes so that you know it is legitimately an IRS email or website login.
- Select an **image.**



This is a continuation of the **Create Your User Profile** page.

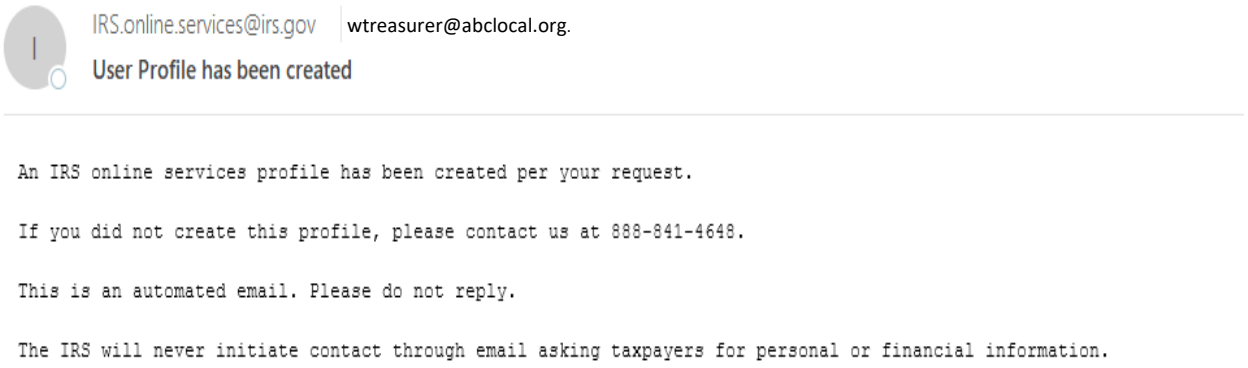
- Pick a question from the listing for each challenge question. Try to pick questions which have a definite answer in your mind. If writing a street name, choose whether you will use the entire word or abbreviate, such as “Avenue” spelled out or an abbreviation, “Ave”. You need to answer exactly as you create them.
- Your answer cannot contain any word that is part of the question, for example, “street” or “school”, as in questions 3 & 4.
- Enter your answer for each question selected.
- Click **CONTINUE** when finished.

STEP 4:



After your IRS User Profile is completed, **click Continue** to proceed to the 990-N Filing.

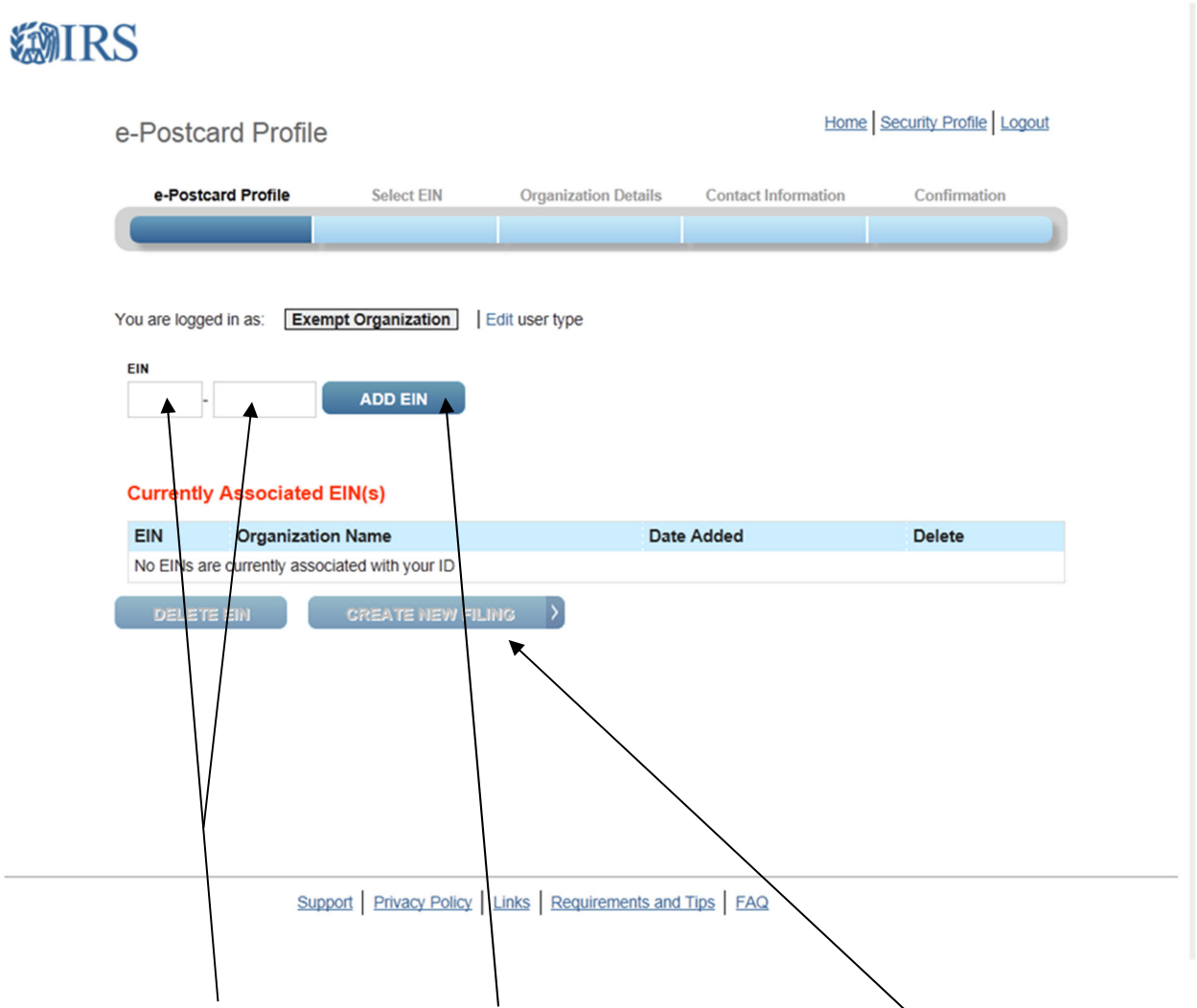
You will receive an email confirming your User Profile creation.



STEP 5:

Select **Exempt Organization** and click **Continue.**

STEP 6:

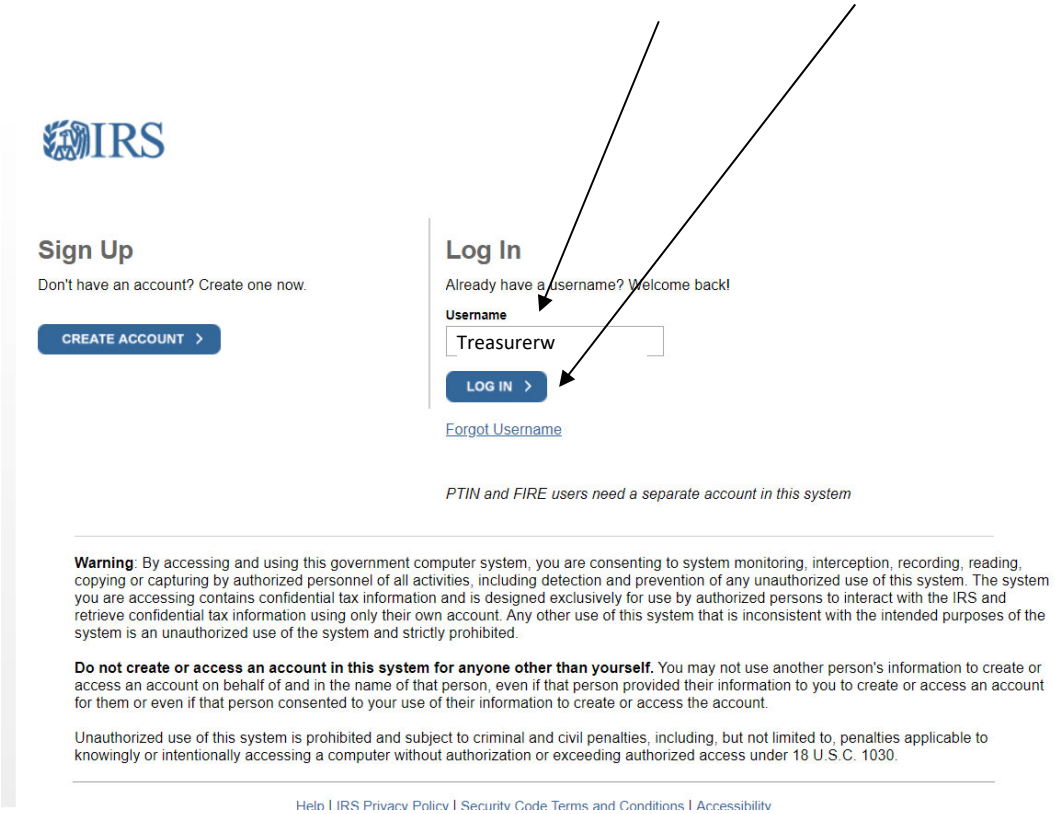


Enter your **Local's EIN**. Click **Add EIN** and then click **Create New Filing**.

(NEW PROFILE USERS-SKIP TO STEP 11)

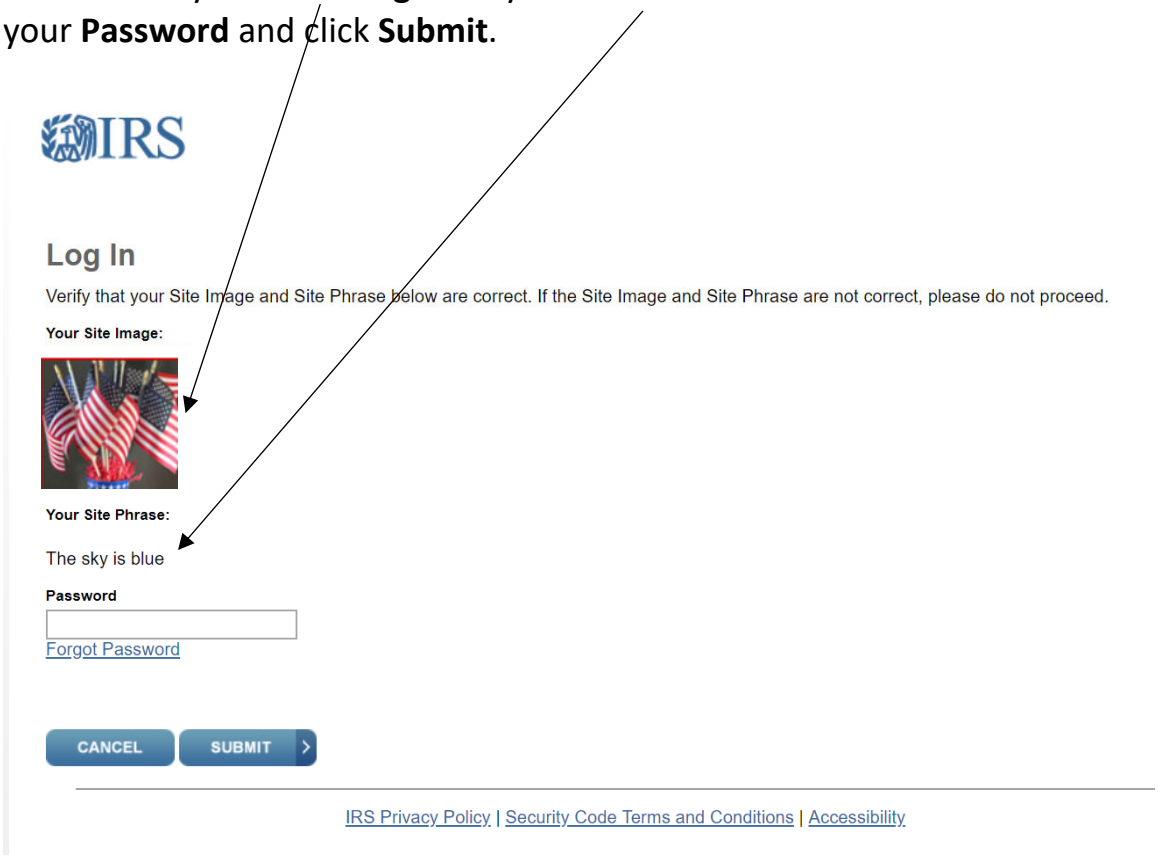
STEP 7: RETURNING USERS START HERE (not requiring a new profile set up)

If you are a returning user, enter your **Username** and **Click LOG IN.**



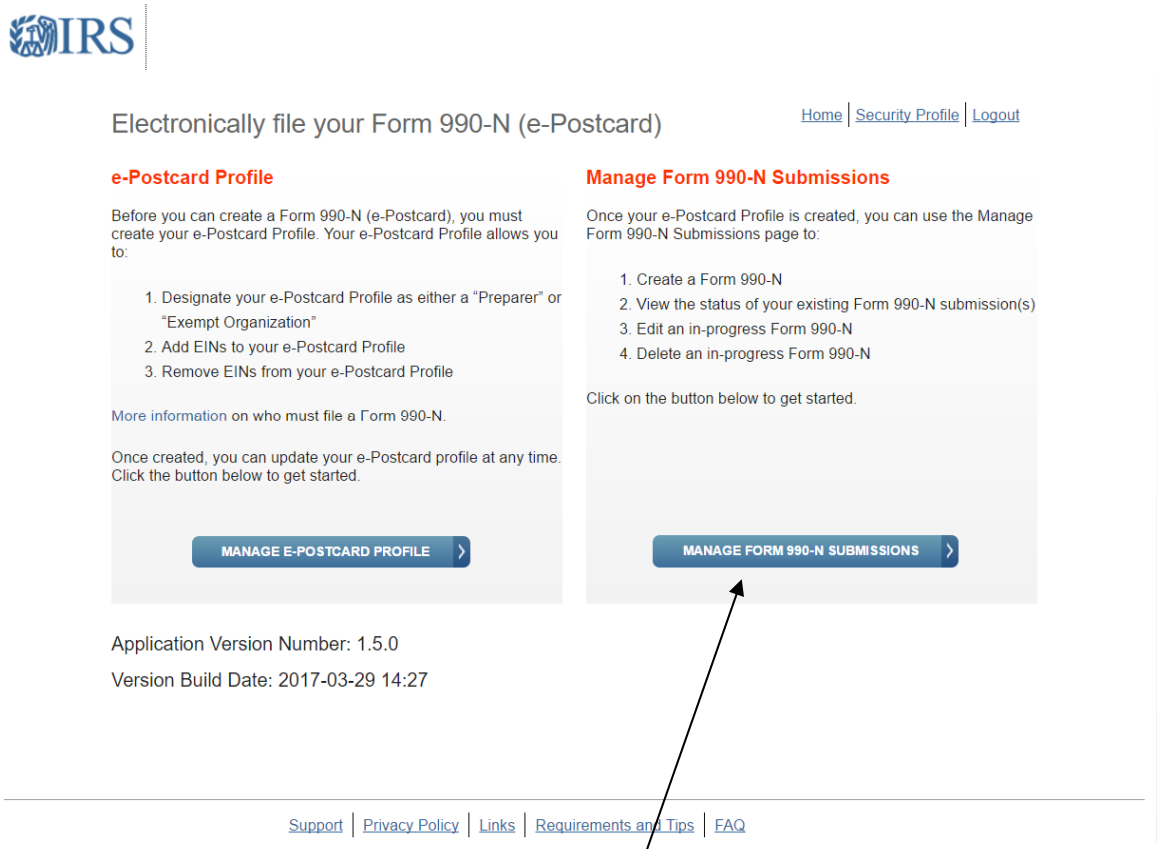
STEP 8:

You will see your **Site Image** and your **Site Phrase** and will need to enter your **Password** and click **Submit**.



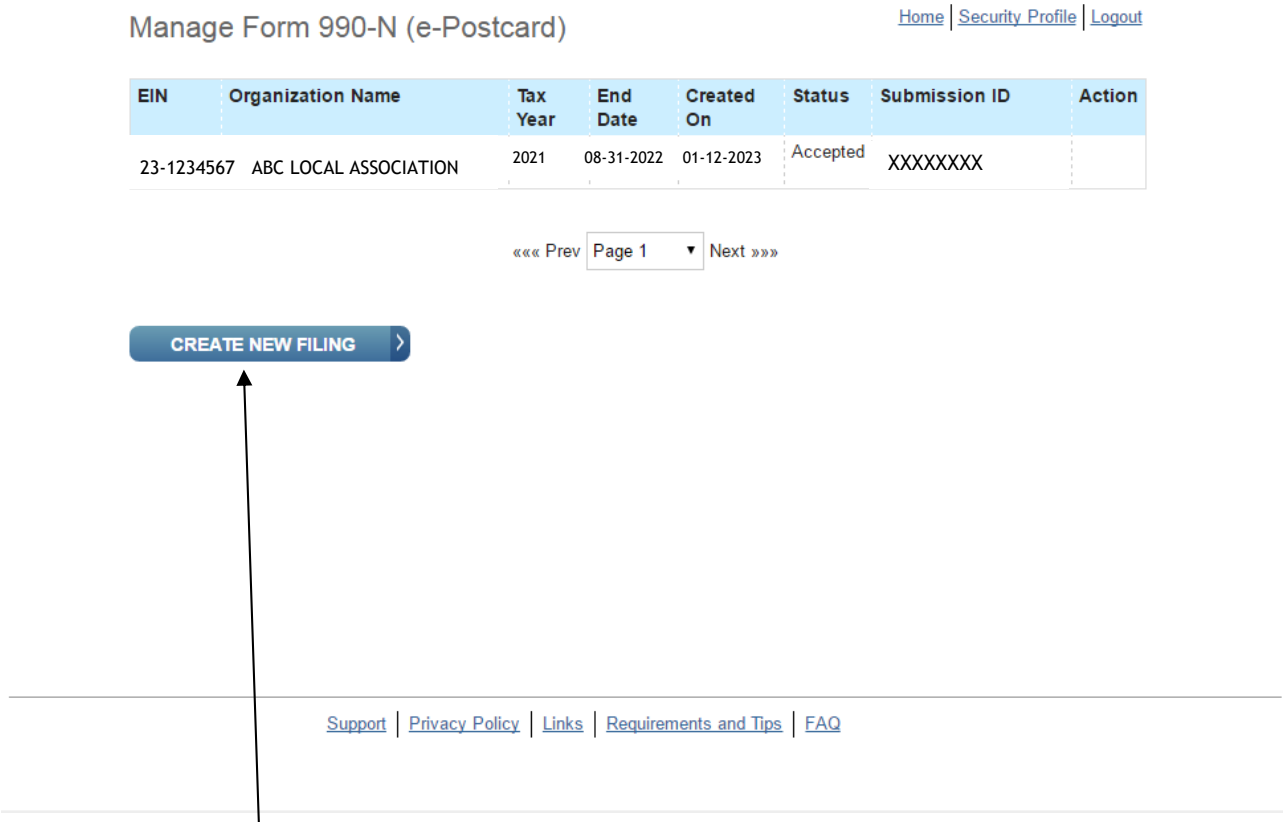
On the following screen you will see your Login History to verify recent usage. Click **Continue**.

STEP 9:



After you've entered your password and clicked through security and history screens, click **Manage Form 990-N Submissions**

STEP 10:

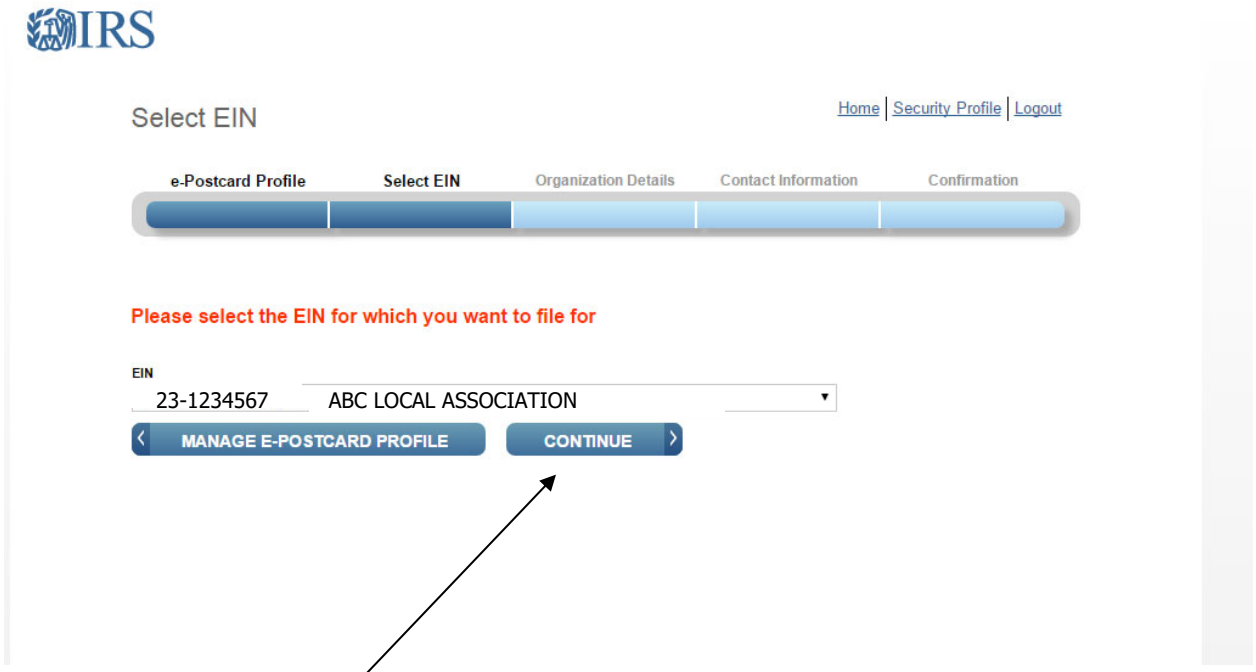


You will see your Local ID and Name. Here you will see the **previous** 990-N filings. Click on **Create New Filing**.

STEP 11 (NEW USERS BEGIN HERE AFTER STEP 6 OF PROFILE SET UP):

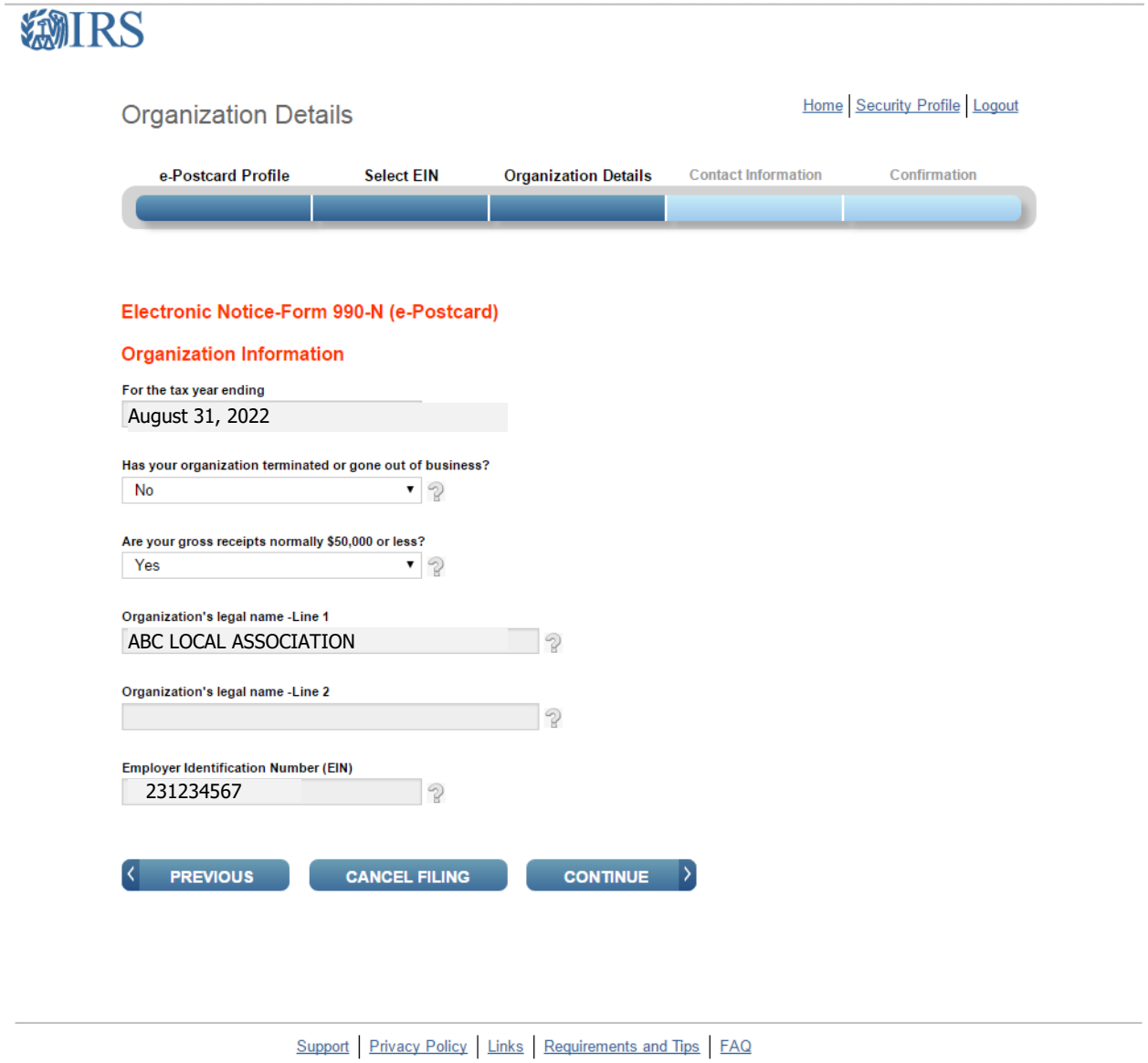
Select your **Local's EIN** in the drop down

STEP 12:



Click **Continue**

STEP 13:



You will be required to answer two questions (the other fields are populated by the software and/or based on previous information supplied by you)

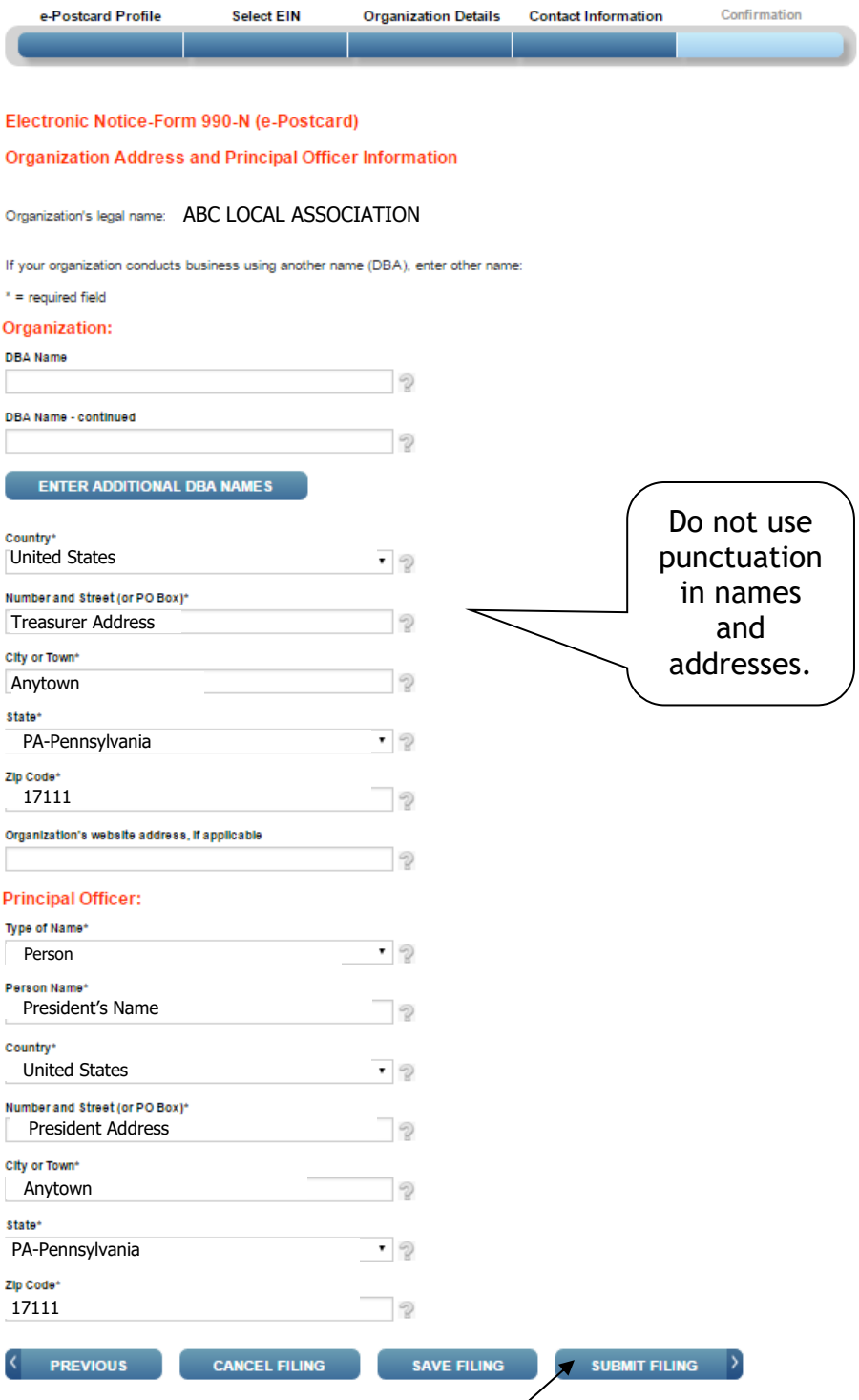
- Has your organization terminated or gone out of business? Answer **NO** if your organization has not terminated
- Are your gross receipts normally $50,000 or less? Answer **MUST BE YES**

Gross receipts are defined as all cash receipts made by the Organization during the respective fiscal year, less any pass through receipts. **It is not based on cash balances at the end of the fiscal year. Since the Organization acts as a pass through agent for PSEA & NEA, PSEA & NEA dues collected are excluded when calculating the Organization's gross receipts.**

  - **If your gross receipts are in excess of $50,000, you need to cancel this filing and must file a Form 990 or 990EZ.** For 990EZ, see that section in the PSEA Treasurer's Manual or the IRS website. For 990, see IRS website for instructions. If you have any questions, contact PSEA for assistance.

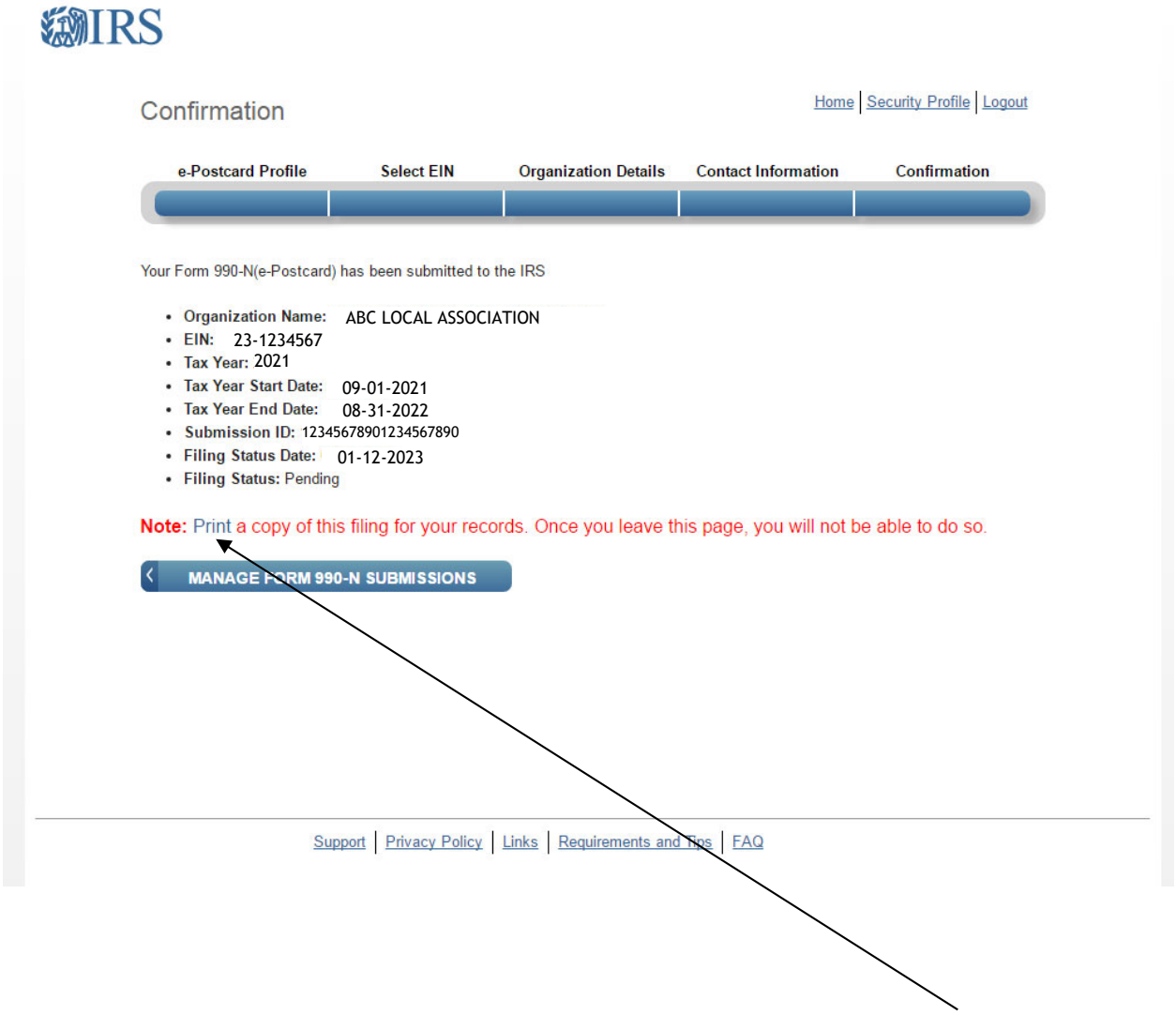
- **If you are continuing with filing the 990-N, Click Continue (as shown on prior page)**

STEP 14:



- Enter the **Treasurer's Address** or local association's P.O. Box in the Organization's address. We suggest to leave website address blank.
- Enter the **President's Name & Address** in the Principal Officer field.
- Click **Submit Filing.** You will receive a warning message. This is to remind you that once you submit, you cannot change it.

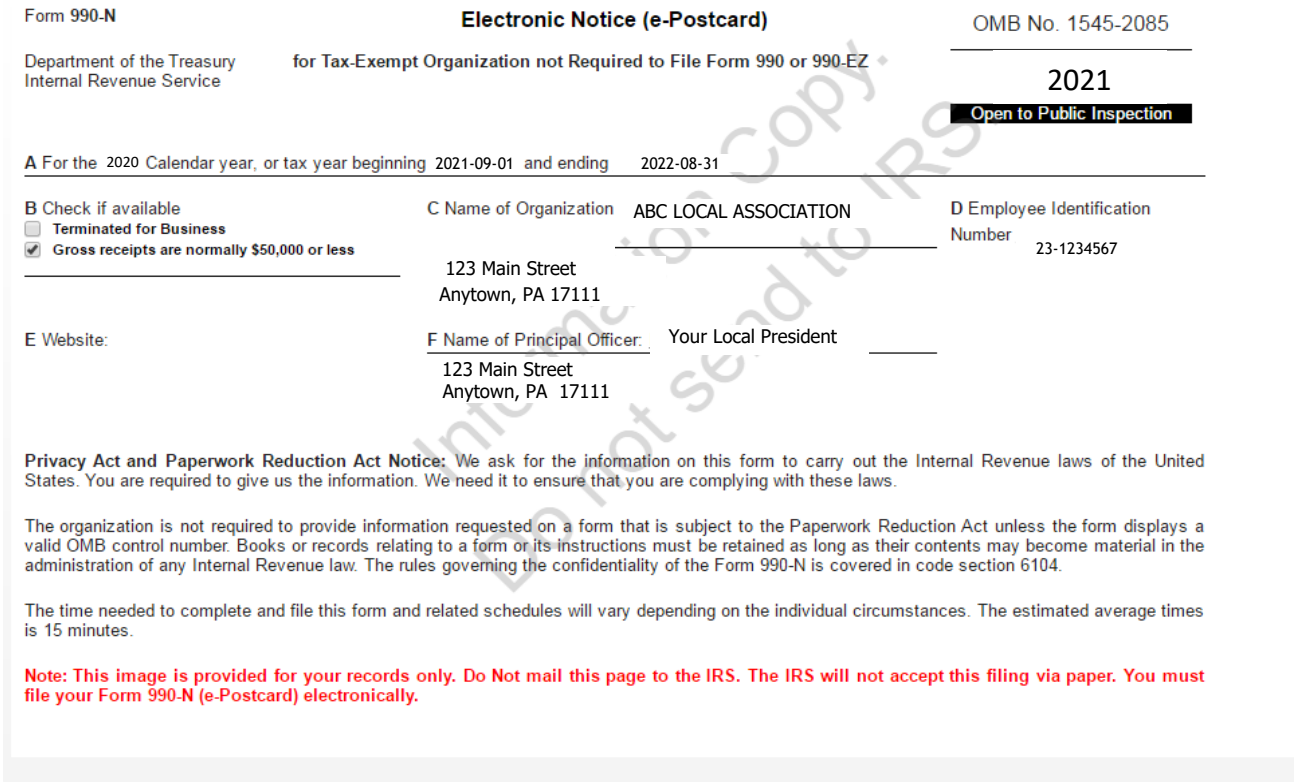
STEP 15:



After receiving the confirmation screen of your submission, click **Print,** to print the e-Postcard on the next page**.**

Be sure to **PRINT NOW.** As noted, you will not be able to print a copy at a later time.

STEP 16:



Form 990-N

Electronic Notice (e-Postcard)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-2085

2021

Open to Public Inspection

A For the 2020 Calendar year, or tax year beginning 2021-09-01 and ending 2022-08-31

B Check if available
- ☐ Terminated for Business
- ☑ Gross receipts are normally $50,000 or less

C Name of Organization ABC LOCAL ASSOCIATION

123 Main Street
Anytown, PA 17111

D Employee Identification Number 23-1234567

E Website:

F Name of Principal Officer: Your Local President

123 Main Street
Anytown, PA 17111

Unofficial Copy
Do not send to IRS

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.

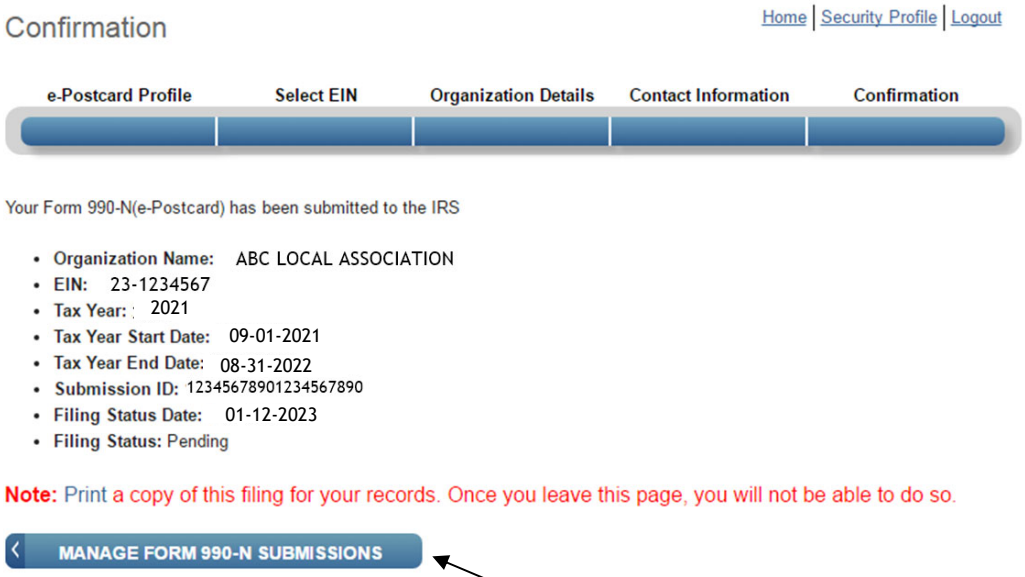
Note: This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.

This is the printed report and is a copy for your records. Be sure to **PRINT** for a hard copy and keep in a safe place. It is also advised to save as a PDF**.** As noted, you will not be able to print this on the website at a later time.

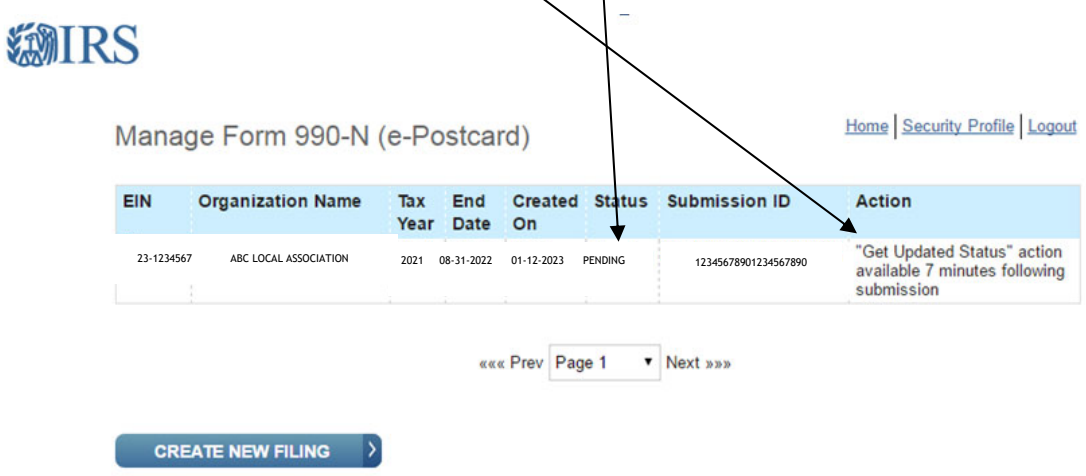
This e-Postcard is for your records, however it is very important you ensure the return is ACCEPTED before considering the filing complete.

Please see the following sections showing the screens requested by PSEA. Print or save a print screen or pdf showing ACCEPTED status on either the **Confirmation** Screen or the **Manage 990-N** screen. See the following examples.

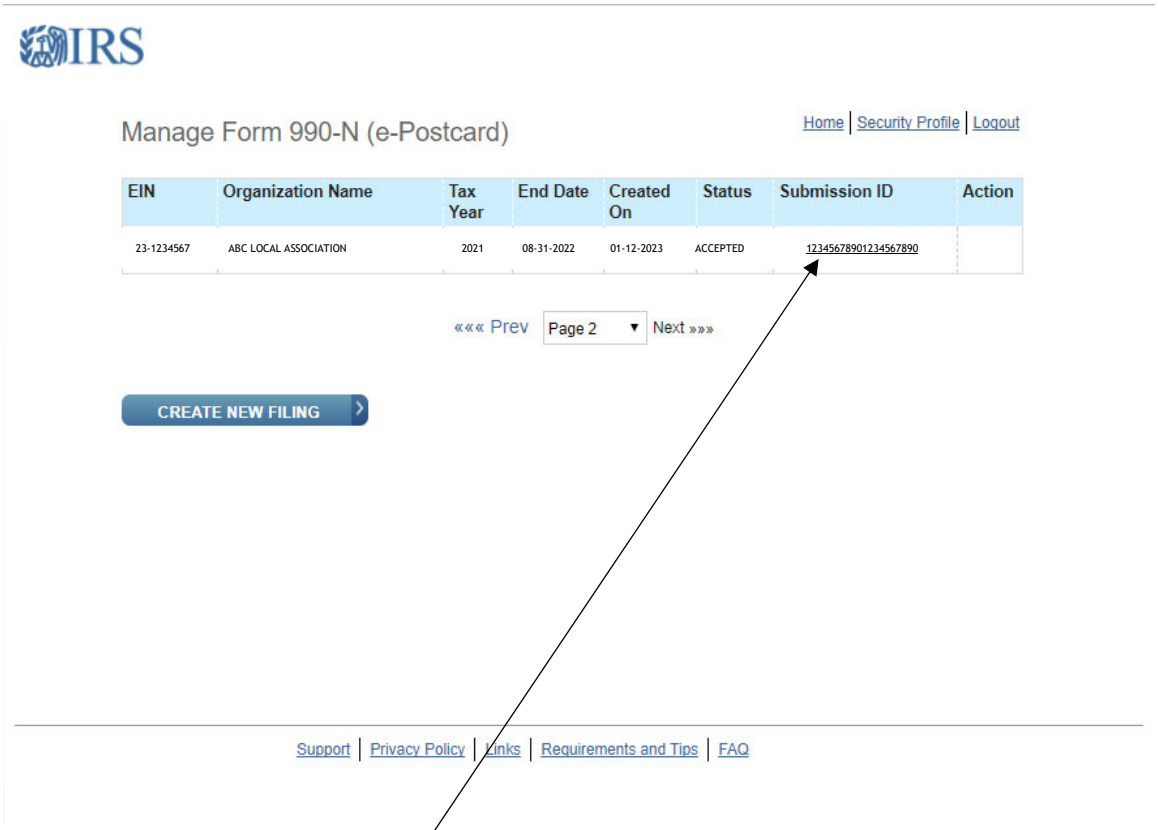
STEP 17:



Upon returning to the prior screen, Click on **MANAGE FORM 990-N SUBMISSIONS** and you will see the following status screen. Click on the "**Get Updated Status" link** that will appear after about 7 minutes. The **"PENDING"** status will change to **"ACCEPTED"** as shown on the next page.



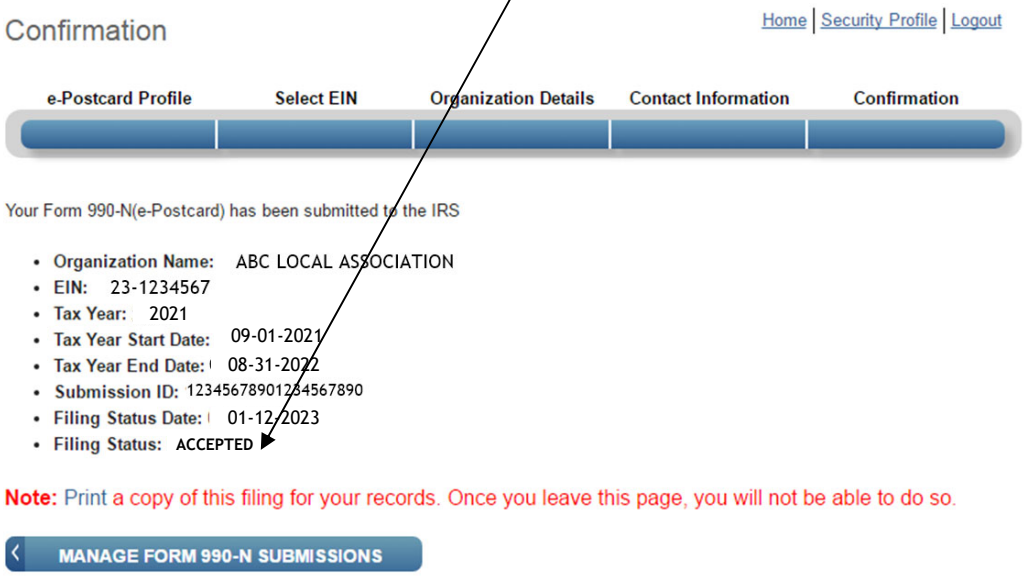
STEP 18:



After about 7 minutes, click the **Get Updated Status** link under Action. You will see that the Status will change from Pending to Accepted. To see the **Accepted Confirmation screen** on the next page, click the link on the **Submission ID**.

STEP 19:

This is the Accepted Confirmation Screen after clicking the **Submission ID Link** ***PSEA requests a copy of documentation showing Accepted Status and date. Please send a printscreen, pdf or photo of the **Manage Form 990-N (e-Postcard)** screen as shown on the prior page or the **Confirmation** screen below, showing **ACCEPTED** Status and the filing status date. Be sure to send this document to **PSEA Financial Management** at **finaudit@psea.org**.



Congratulations! You have successfully filed the Form 990-N!

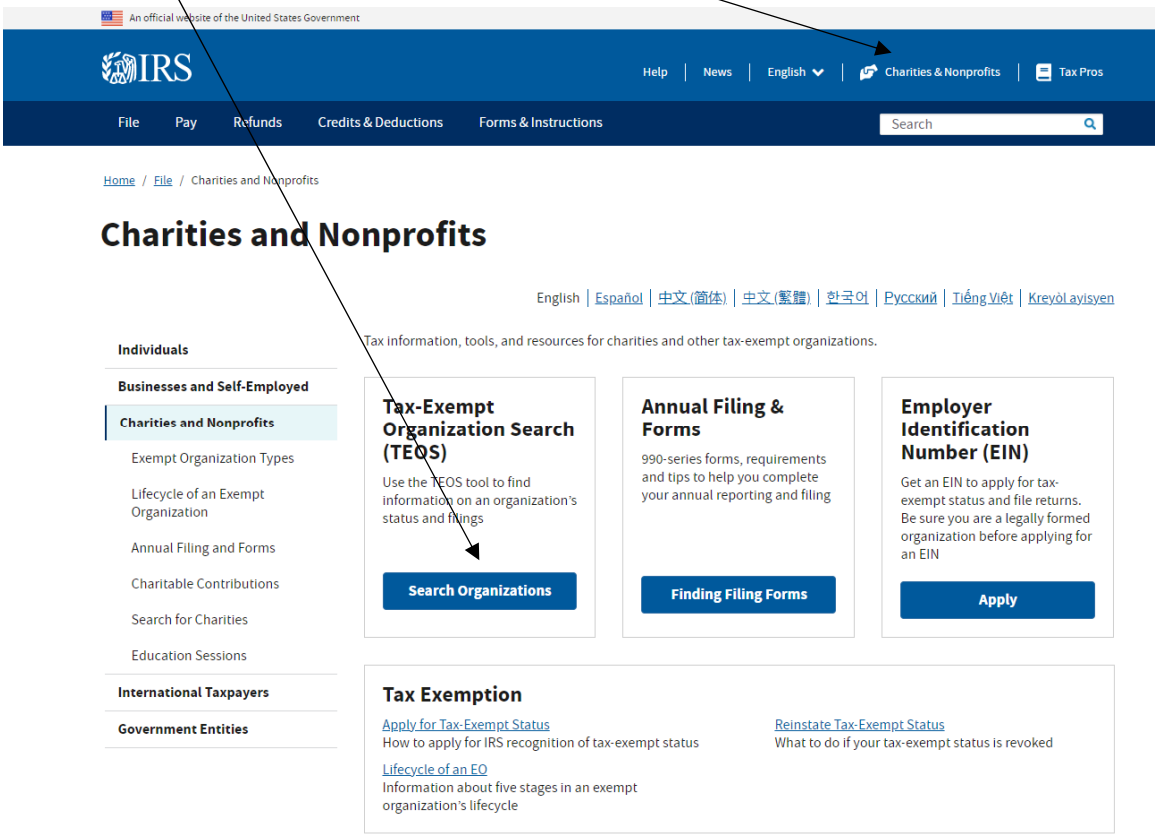
If your 990N is not accepted but rejected, click on the "**Submission ID**" link on the Manage 990-N Form (e-Postcard) for additional details.

If you realize that you made a mistake after you submitted to the IRS, you cannot file an amended Form 990-N. You may update your information when you file your NEXT e-Postcard in a subsequent year.

STEP 20:

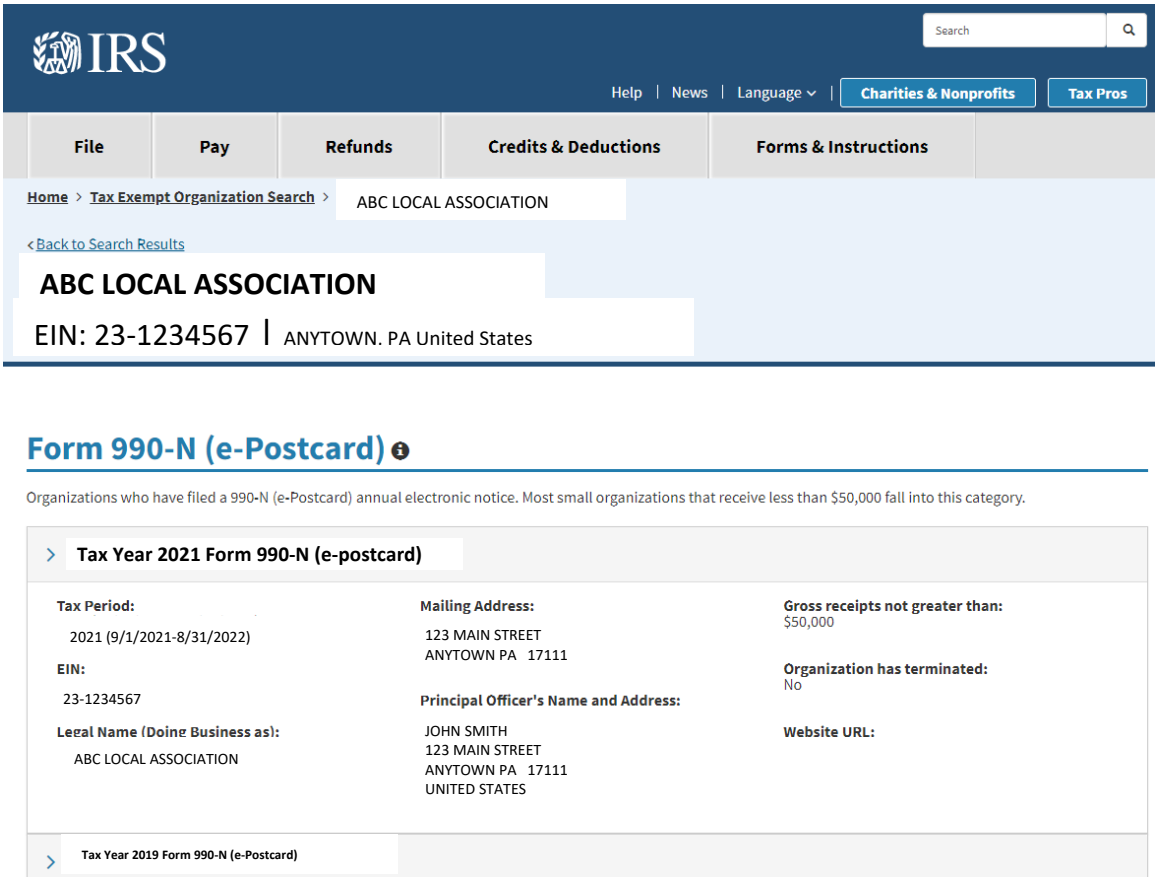
***Be sure to send the **ACCEPTED** "Manage Form 990-N (e-Postcard)" screen OR the "Confirmation" screen to PSEA Financial Management at **finaudit@psea.org**

If curious, in approximately one week, you should be able to see your local's filing listed on the **Tax Exempt Organization Search** in the **Charities and Non-Profits** section of irs.gov. Click the blue box for **Search Organizations** and then enter the EIN in the appropriate box. It will bring up you local and you can see all the recent annual filings.



On the next page Click on Tax Exempt Organization Search Tool and Search for Tax Exempt Organizations. Enter the EIN number and Search. Following is an example of the information you will find.

990-N Filing Instructions



IRS TIPS IN CASE OF TECHNICAL ISSUES:

The following section is from the IRS.gov website as a "What If" list, if experiencing trouble while filing. It can be found at: www.irs.gov/charities-non-profits/annual-electronic-notice-form-990-n-for-small-organizations-faqs-how-to-file

What should I do if I'm having trouble with the Form 990-N electronic filing website?

If technical issues prevent you from registering or filing with the Form 990-N electronic filing system, try the suggestions below. If the problem still exists after trying all of the suggestions below, contact IRS Customer Account Services at 877-829-5500 (a toll-free number).

Take the following steps to prevent problems during the registration and filing processes:

- **Refer to the Form 990-N Electronic Filing System (e-Postcard) User Guide for instructions.**
- **Close multiple browsers when registering.**
  Errors may occur if you have additional Internet browsers open during the registration process. Please close other Internet browser windows.
- **Do not use a smart phone to register or file your Form 990-N.**
- **Use correct text characters when registering and filing.**
  Ensure that you use only letters, numbers or a hyphen when entering text fields. This character limit does not apply to password fields. When choosing a password on the Security Profile page, ensure you only use only letters, numbers, !, or #. Also, you may use spaces when choosing a site phrase.
- **Check your spam/junk email folders.**
  When registering or requesting a user-identification reminder, check your junk/spam email folders for a response. The email may have been filtered out by your email program.
- **If you receive a "Registration Error, Unauthorized Access" warning** when you hit the SEND button while registering, ensure that you are not using a computer on a shared network. Please try to register on a non-networked computer.
- **If the suggestions above don't resolve the issue, sign out of the filing system (if logged in), close all programs and shut down your computer.**
  Wait a minute, restart your computer and try again. This step is required before calling the Customer Account Services line (877-829-5500) for technical help.

If you have any questions regarding the filing of the 990-N, please contact one of the following PSEA staff in Administrative Services:

Maria Weik at 1-800-944-7732, Extension 7058 or e-mail mweik@psea.org

Joan Cromer at 1-800-944-7732, Extension 7017 or email jcromer@psea.org