

APSE Chapters and IRS Requirements for Tax Exempt Status

May 13, 2011

ALL APSE CHAPTERS MUST FILE AN ANNUAL TAX RETURN. Failure to do so for three consecutive years will cause your chapter to lose its tax-exempt status.

Information as of May, 2011:

APSE Chapters whose annual gross receipts are normally \$25,000 or less (\$50,000 for tax years ending on or after December 31, 2010) may be required to electronically submit Form 990-N, also known as the e-Postcard, unless they choose to file a complete Form 990 or Form 990-EZ.

If a chapter does not file their e-postcard on time, the IRS will send a reminder notice. A chapter that fails to file required e-postcards (or information returns-Forms 990 or 990 EZ) for three consecutive years will automatically lost its tax-exempt status and may potentially face financial penalties.

DUE DATE: The e-postcard is due every year by the 15th day of the 5th month after the close of the chapter's tax year. A chapter may not file the e-postcard until after their tax year ends. Chapters may have different fiscal years than the national APSE.

HOW TO FILE:

The e-Postcard is relatively simple to file. You will need 8 pieces of information to complete the e-Postcard. Note: There is no paper form of the e-Postcard.

Information needed to file the e-Postcard:

1. Chapter EIN (Employer Identification Number)
2. Tax Year
3. Legal name of chapter and mailing address
4. Any other names the organization uses
5. Name and address of a principal office (Chapter President)
6. Web site address if the chapter has one
7. Confirmation that the organization's annual gross receipts are normally \$25,000 or less (\$50,000 for tax years ending on or after December 31, 2010)
8. If applicable, a statement that the organization has terminated or is terminating (chapter disbanding)

ALL FORMS and the link to file the e-Postcard can be found at www.irs.gov under the Charities and Nonprofits section.