



A Taxing NAPS Dilemma





Do you know your NAPS Branch Tax Status?



How to check your NAPS Branch Tax Status

- Call the IRS tax exempt section at:

(877) 829-5500

- Write the IRS at:

***Internal Revenue Service
TE/GE EO Determinations Office
PO Box 2508
Cincinnati OH 45201***





Why Become A Tax Exempt 501(c)(5)?

- Tax-exempt organizations do not pay federal income taxes on revenue in excess of expenses
- May not be required to pay State income taxes
- Most financial institutions waive banking fees
- IRS Form 990, 990-EZ or 990-N (*ePostcard*) may be simpler than annual *Corporate* Form 1120 or *Partnership* Form 1065, K-1 and Schedule E
- If you do not choose to become tax-exempt then consider election as corporation over partnership



Tax Exempt 501(c)(5) Responsibilities

- Prior to 2007 tax filing not mandated for most non-profits
- In 2007 law changed - every non-profit had to file tax returns for 3 consecutive years
- A non-profit (tax-exempt) organization that failed to file the required IRS 990, 990-EZ, 990-N (*e-Postcard*) for three consecutive years [automatically lost its tax-exempt status](#)
- After December 31, 2012 must reapply for non-profit



Tax Exempt 501(c)(5) Tax-exempt General Information

- Majority of states do not allow 501(c)(5) tax-exempt organizations to avoid paying state sales tax (Check State rules)
- Some state laws Non-Profit organization may not be sued
- Tax Exempt 501(c)(5) organizations do not allow for tax deduction contributions
- There is a cost to file for non-profit/tax exemption



Cost to File for Tax Exemption

- Internal Revenue Service charges the following User Fees:
 - \$400 for an organization that has average gross receipts of less than \$10,000 for the preceding four years
 - \$850 for all other organizations
- Most NAPS branches will fall in the \$850 user fee category



Elect Tax Exempt/Non-Profit - Where to Start?

First

- Request an Employer Identification Number (EIN) if branch does not already have one
- SS-4 – Application for Federal Employer Identification Number (EIN). May be requested online at www.irs.gov. Simplest way
- This is a free service offered by the Internal Revenue Service
- Check with [your state](#) if branch needs state number or charter
- In the IRS “search” type *EIN SS4*. Follow the instructions to apply on-line for EIN
- May also apply by mail—a longer process



Elect Tax Exempt/Non-Profit - Where to Start?

www.irs.gov



Subscriptions Language Information For...

ein Advanced

Filing Payments Refunds Credits & Deductions News & Events Forms & Pubs Help & Resources for Tax Pros



I need to **pay** my taxes >>



I need to apply for an **EIN** >>



I need to **ask** a question >>



IRS.gov en **Español** >>

Forms and Pubs

- > 941
- > 4506-T
- > 1040
- > SS-4
- > 2848
- > More ...
- > W-2
- > W-8BEN
- > Pub 15
- > W-4
- > W-9

Hot Topics

- > Free File: It's Fast, Easy & Secure
- > E-file Your Form 2290 This Year
- > Affordable Care Act Tax Provisions
- > More ...

Tools

- > Order a Return or Account Transcript
- > Use the Interactive Tax Assistant
- > Apply for an EIN Online
- > Request an Electronic Filing PIN
- > First Time Homebuyer Credit Look-up
- > More ...

Filing & Payment



News

Statement on Court Ruling Related to Return Preparers

2013 EITC

2013 Filing Season

Sandy Relief

Offshore Disclosure

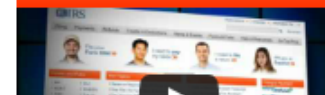
Identity Theft



Check out the EITC

Some workers could take advantage of the Earned

Social Media





Search Results



ein Advanced

Sort by: Relevance | Date

[Apply for an Employer Identification Number \(EIN\) Online](#)

[www.irs.gov/.../Apply-for-an-Employer-Identification-Number-\(EIN\)-Online](#) - January 17, 2013

... Revenue Service will limit **Employer Identification Number (EIN)** issuance to ... Online Business Registration. **Employer ID Numbers (EIN)**. ...

[How to Apply for an EIN](#)

[www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/How-to-Apply-for-an-EIN](#) - December 20, 2012

... Service will limit **Employer Identification Number (EIN)** issuance to ... at the time the EIN is assigned ... **Employer ID Numbers (EINs)**; Correcting Business ...

[[More results from www.irs.gov/Businesses/Small-Businesses-&-Self-Employed](#)]

Forms & Instructions

- › [Instruction SS-4 \(Rev. January 2011\)](#)
- › [Forma SS-4PR \(Rev. March 2010\)](#)
- › [Copy A for](#)
- › [More..](#)

Publications

- › [Publication 1635 \(Rev. 4-2012\)](#)
- › [Publication 4485 \(Rev. 10-2012\)](#)
- › [Publication 3823 \(rev. 10-2012\)](#)
- › [More..](#)

- [Corporations](#)
- [Partnerships](#)
- [International Businesses](#)
- [Small Businesses & Self Employed](#)

Apply for an Employer Identification Number (EIN) Online



Our new hours of operation are Monday through Friday 7:00 a.m. to 10:00 p.m. Eastern time.

Small Business/Self-Employed

- [Industries/Professions](#)
- [International Taxpayers](#)
- [Self-Employed](#)
- [Small Business/Self-Employed Home](#)

Small Business/Self-Employed Topics

- [A-Z Index for Business](#)
- [Forms & Pubs](#)
- [Starting a Business](#)
- [Deducting Expenses](#)
- [Businesses with Employees](#)
- [Filing/Paying Taxes](#)
- [Post-Filing Issues](#)
- [Changing Your Business](#)

No need to file a Form SS-4! We ask you the questions and you give us the answers. After all validations are done you will get your EIN immediately upon completion. You can then download, save, and print your EIN confirmation notice.

Purpose of an Employer Identification Number

Employer Identification Numbers are issued for the purpose of tax administration and are not intended for participation in any other activities (e.g., tax lien auction or sales, lotteries, etc.)

Daily Limitation of an Employer Identification Number

Effective May 21, 2012, to ensure fair and equitable treatment for all taxpayers, the Internal Revenue Service will limit Employer Identification Number (EIN) issuance to one per [responsible party](#) per day. This limitation is applicable to all requests for EINs whether online or by phone, fax or mail. We apologize for any inconvenience this may cause.

Is the Responsible Party For Your New Entity an EIN Previously Obtained Through the Internet?

We cannot process your application online if the responsible party is an entity with an EIN previously obtained through the Internet. Please use one of our other methods to apply. See [How to Apply for an EIN](#). We apologize for any inconvenience this may cause you.

Employer Tax Responsibilities Explained (Publications 15, 15-A and 15B)

[Publication 15](#) provides information on employer tax responsibilities related to taxable wages, employment tax withholding and which tax returns must be filed. More complex issues are

Employer Tax Responsibilities Explained (Publications 15, 15-A and 15B)

[Publication 15](#) provides information on employer tax responsibilities related to taxable wages, employment tax withholding and which tax returns must be filed. More complex issues are discussed in [Publication 15-A](#) and tax treatment of many employee benefits can be found in [Publication 15-B](#). We recommend employers download these publications from IRS.gov. Copies can be requested online (search "Forms and Publications") or by calling [1-800-TAX-FORM](tel:1-800-TAX-FORM).

Do You Have Questions About Operating Your Small Business?

Try our one stop resource, the [Small Business & Self-Employed Tax Center](#).

[APPLY ONLINE NOW](#)

EIN Assistant

Important Information Before You Begin

Use this assistant to apply for and obtain an Employer Identification Number (EIN).

[Do I need an EIN?](#)

[Do I need a new EIN?](#)

For help or additional information on any topic, click the underlined key words, or view Help Topics on the right side of the screen. Make sure that pop-ups are allowed from this site.

About the EIN Assistant

- You must complete this application in one session, as you will **not** be able to save and return at a later time.
- For security purposes, your session will expire after 15 minutes of [inactivity](#), and you will need to start over.
- You will receive your EIN immediately upon verification. [When will I be able to use my EIN?](#)
- If you wish to receive your confirmation letter online, we strongly recommended that you install [Adobe Reader](#) before beginning the application if it is not already installed.

Restrictions

- Effective May 21, 2012, to ensure fair and equitable treatment for all taxpayers, the Internal Revenue Service will limit Employer Identification Number (EIN) issuance to one per [responsible party](#) per day. This limitation is applicable to all requests for EINs whether online or by phone, fax or mail. We apologize for any inconvenience this may cause.
- If a [third party designee](#) (TPD) is completing the online application on behalf of the taxpayer, the taxpayer must [authorize the third party](#) to apply for and receive the EIN on his or her behalf.
- The business location must be within the United States or [U.S. territories](#).
- Foreign filers without an Individual Taxpayer Identification Number (ITIN) cannot use this assistant to obtain an EIN.
- If you were incorporated outside of the United States or the U.S. territories, you cannot apply for an EIN online. Please call us at 267-941-1099 (this is not a toll free number).

[Begin Application >>](#)

If you are not comfortable sending information via the Internet, download the [Form SS-4](#) PDF file and the instructions for alternative ways of applying.

What type of legal structure is applying for an EIN?

- Please choose the type of organization.

Before applying for an EIN you should have already determined what type of legal structure, business, or type of organization is being established.

Choose the type you are applying for. If you don't see your type, select "View Additional Types."

- [Sole Proprietor](#)
Includes individuals who are in business for themselves and household employers.
- [Partnerships](#)
Includes partnerships and joint ventures.
- [Corporations](#)
Includes S corporations, personal service corporations, real estate investment trusts (REIT), regulated investment conduits (RIC), and settlement funds.
- [Limited Liability Company \(LLC\)](#)
A limited liability company (LLC) is a structure allowed by state statute and is formed by filing articles of organization with the state.
- [Estate](#)
An estate is a legal entity created as a result of a person's death.
- [Trusts](#)
All types of trusts including conservatorships, custodianships, guardianships, irrevocable trusts, revocable trusts, and receiverships.
- View Additional Types, Including Tax-Exempt and Governmental Organizations**
If none of the above fit what you are establishing, there are several others to choose from.

Help Topics

- [? What if I do not know what type of legal structure or organization to choose?](#)

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Continue >>

EIN Assistant

Your Progress:

1. Identify

2. Authenticate

3. Addresses

4. Details

5. EIN Confirmation

Additional Types

Choose the type you are applying for. You can click the underlined terms for a description.

- [Bankruptcy Estate \(Individual\)](#)
- [Block/Tenant Association](#)
- [Church](#)
- [Church-Controlled Organization](#)
- [Community or Volunteer Group](#)
- [Employer/Fiscal Agent \(under IRC Sec 3504\)](#)
- [Employer Plan \(401K, Money Purchase Plan, etc.\)](#)
- [Farmers' Cooperative](#)
- [Government, Federal/Military](#)
- [Government, Indian Tribal Governments](#)
- [Government, State/Local](#)
- [Homeowners/Condo Association](#)
- [Household Employer](#)
- [IRA](#)
- [Memorial or Scholarship Fund](#)
- [National Guard](#)
- [Plan Administrator](#)
- [Political Organization](#)
- [PTA/PTO or School Organization](#)
- [REMIC](#)
- [Social or Savings Club](#)
- [Sports Teams \(community\)](#)
- [Withholding Agent](#)
- [Other Non-Profit/Tax-Exempt Organizations](#)

Help Topics

- [? What if I still do not know what type of structure or organization to choose?](#)

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EIN Assistant

Your Progress:

1. Identify

2. Authenticate

3. Addresses

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5. EIN Confirmation

Please confirm your selection.

Confirm your selection of **Other Non-Profit/Tax-Exempt Organizations** as the type of structure applying for an EIN.

What it is...

- A non-profit organization is an entity organized and operated for one or more of the purposes listed under Section 501(a) of the Internal Revenue Code.

What it is not...

- A business or organization organized for profit.
- A sole proprietorship or partnership.

If you need to change your type of structure, we recommend that you do so **now**, otherwise you will have to start over and re-enter your information. Additional help may be found by reviewing [all types of organizations and structures](#) before making your selection.

<< Change Type

Continue >>

Help Topics

- ? [What is the difference between non-profit and tax-exempt status?](#)
- ? [How does my organization receive formal recognition as a tax-exempt organization by the IRS?](#)
- ? [What if I am not sure my organization would qualify as a tax-exempt organization?](#)

EIN Assistant

Your Progress:

1. Identify

2. Authenticate

3. Addresses

4. Details

5. EIN Confirmation

Why is the Non-Profit/Tax-Exempt Organization requesting an EIN?

Choose **one** reason that best describes why you are applying for an EIN.

- Started a new business**
Select this option if you are beginning a new business.
- Hired employee(s)**
Select this option if you already have a business and need to hire employees.
- Banking purposes**
Select this option if the reason for applying for the EIN is strictly to satisfy banking requirements or local law.
- Changed type of organization**
Select this option if you are changing the type of organization you currently operate, such as changing from a sole proprietor to a partnership, changing from a partnership to a corporation, etc.
- Purchased active business**
Select this option if you are purchasing a business that is already in operation.

[Continue >>](#)

Help Topics

- [? I do not see my reason for applying here. What should I choose?](#)
- [? What if more than one reason applies to me?](#)

EIN Assistant

Your Progress:

1. Identify ✓

2. Authenticate

3. Addresses

4. Details

5. EIN Confirmation

Who is the Responsible Party for the Non-Profit/Tax-Exempt Organization?

The [responsible party](#) can be either an [individual](#) OR an [existing business](#).

Please choose one:

- Individual
- Existing business

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EIN Assistant

Your Progress:

1. Identify ✓

2. Authenticate

3. Addresses

4. Details

5. EIN Confirmation

You selected individual. Please tell us about the Responsible Party.

* Required fields

Must match IRS records or this application cannot be processed.

The only punctuation and special characters allowed are hyphen (-) and ampersand (&).

First name *

Middle name/initial

Last name *

Suffix (Jr, Sr, etc.)

SSN/ITIN * - -

Choose One: *

- I am a responsible and duly authorized [member](#) or [officer](#) having knowledge of this organization's affairs.
- I am a third party applying for an EIN on behalf of this organization.

Before continuing, please review the information above for typographical errors.

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Continue >>

EIN Assistant

Your Progress:

1. Identify ✓

2. Authenticate ✓

3. Addresses

4. Details

5. EIN Confirmation

Where is the Non-Profit/Tax-Exempt Organization physically located?

* Required fields

The only special characters allowed for street and city are - and /.

Note: Must be a U.S. address. Do not enter a P.O. box. [For military addresses click here.](#)

Street *

City *

State/[U.S. territory](#) *

ZIP code *

Phone number * - -

Should the mail be directed to a specific person or department within your organization? (This is commonly referred to as the "Care Of" name.)

If yes, please enter name:

Do you have an address **different** from the above where you want your mail to be sent? * Yes No

Before continuing, please review the information above for typographical errors.

Note: PO Box address is not acceptable

EIN Assistant

Your Progress:

1. Identify ✓

2. Authenticate ✓

3. Addresses

4. Details

5. EIN Confirmation

Verify your Physical Location.

We have reviewed the [physical location](#) and checked it against our database. You may edit the address, accept it as entered, or accept the database version.

You entered:

1727 KING STREET STE 400
ALEXANDRIA
VA
22314

Edit Physical Location

Accept As Entered

Found in our database:

1727 KING ST STE 400 ◀ Verify
Street
ALEXANDRIA
VA
22314

Accept Database Version

EIN Assistant

Your Progress:

1. Identify ✓

2. Authenticate ✓

3. Addresses ✓

4. Details

5. EIN Confirmation

Tell us about the Non-Profit/Tax-Exempt Organization.

* Required fields

The only punctuation and special characters allowed are hyphen (-) and ampersand (&).
The trade name may not contain an ending such as 'LLC', 'LC', 'PLLC', 'PA', 'Corp', or 'Inc'.

Legal name of Non-Profit/Tax-Exempt Organization *

[Trade name/Doing business as](#)
(only if different from legal name)

County where Non-Profit/Tax-Exempt Organization is located *

State/Territory where Non-Profit/Tax-Exempt Organization is located *

Non-Profit/Tax-Exempt Organization [start date](#) *

Before continuing, please review the information above for typographical errors.

EIN Assistant
Your Progress: 1. Identify ✓ 2. Authenticate ✓ 3. Addresses ✓ 4. Details 5. EIN Confirmation

Tell us more about the Non-Profit/Tax-Exempt Organization.

*** Required fields**

Does your business own a [highway motor vehicle](#) with a [taxable gross weight](#) of 55,000 pounds or more? * Yes No

Does your business involve [gambling/wagering](#)? * Yes No

Does your business need to file [Form 720](#) (Quarterly Federal [Excise Tax Return](#))? * Yes No

Does your business sell or manufacture alcohol, tobacco, or firearms? * Yes No

Do you have, or do you expect to have, any [employees](#) who will receive [Forms W-2](#) in the next 12 months? * (Forms W-2 require additional filings with the IRS.) Yes No

Before continuing, please review the information above.

[Continue >>](#)

[IRS Privacy Policy](#)

Help Topics

[? What is Form 720?](#)

EIN Individual Request - Online Application - Windows Internet Explorer

https://sa1.www4.irs.gov/modiein/individual/ssa/principal-business-activity.jsp

★ Favorites EIN Individual Request - Online Application

Building houses/residential structures, building industrial/commercial structures, specialty trade contractors, remodelers, heavy construction contractors, land subdivision contractors, or site preparation contractors.

- [Finance](#)
Banks, sales financing, credit card issuing, mortgage company/broker, securities broker, investment advice, or trust administration.
- [Food Service](#)
Retail fast food, restaurant, bar, coffee shop, catering, or mobile food service.
- [Health Care](#)
Doctor, mental health specialist, hospital, or outpatient care center.
- [Insurance](#)
Insurance company or broker.
- [Manufacturing](#)
Mechanical, physical, or chemical transformation of materials/substances/components into new products, including the assembly of components.
- [Real Estate](#)
Renting or leasing real estate, managing real estate, real estate agent/broker, selling, buying, or renting real estate for others.
- [Rental & Leasing](#)
Rent/lease automobiles, consumer goods, commercial goods, or industrial goods.
- [Retail](#)
Retail store, internet sales (exclusively), direct sales (catalogue, mail-order, door to door), auction house, or selling goods on auction sites.
- [Social Assistance](#)
Youth services, residential care facility, services for the disabled, or community food/housing/relief services.
- [Transportation](#)
Air transportation, rail transportation, water transportation, trucking, passenger transportation, support activity for transportation, or delivery/courier service.
- [Warehousing](#)
Operating warehousing or storage facilities for general merchandise, refrigerated goods, or other warehouse products; establishments that provide facilities to store goods but do not sell the goods they handle
- [Wholesale](#)
Wholesale agent/broker, importer, exporter, manufacturers' representative, merchant, distributor, or jobber.
- Other

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Continue >>

[IRS Privacy Policy](#)

Inbox - Microsoft O... 6 State 11 Microsoft PowerPoi... EIN Individual Requ... 2:14 PM

EIN Assistant

Your Progress:

1. Identify ✓

2. Authenticate ✓

3. Addresses ✓

4. Details

5. EIN Confirmation

You have chosen Other.

Please choose **one** of the following that best describes your primary business activity:

- Consulting
- Manufacturing
- Organization (such as religious, environmental, social or civic, athletic, etc.)
- Rental
- Repair
- Sell goods
- Service

Other – please specify your primary business activity:

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EIN Individual Request - Online Application - Windows Internet Explorer

https://sa1.www4.irs.gov/modiein/individual/letter-options.jsp

Norton Safe Search Search Safe Web Identity Safe

Google Search Share Sidewiki Check Translate AutoFill Sign In

EIN Individual Request - Online Application

Help | Apply for New EIN | Exit

IRS.gov

EIN Assistant

Your Progress: 1. Identity ✓ 2. Authenticate ✓ 3. Addresses ✓ 4. Details ✓ 5. EIN Confirmation

How would you like to receive your EIN Confirmation Letter?

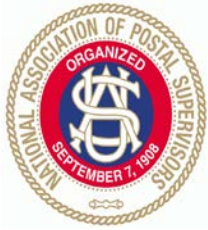
You have **two** options for receiving your confirmation letter. Please choose one below:

- Receive letter online.** This option requires [Adobe Reader](#). You will be able to view, print, and save this letter immediately. It will not be mailed to you.
- Receive letter by mail.** The IRS will send the letter to the mailing address you provided - allow up to 4 weeks for delivery.

Continue >>

[IRS Privacy Policy](#)

Internet | Protected Mode: On 100% 1:12 PM



Elect Tax Exempt/Non-Profit - Where to Start?

Second

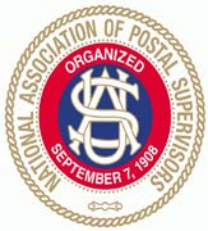
- Form 1024 – *Application for Recognition of Exemption Under Section 501* Available on-line
 - 18 page Form
 - Complete only **Pages 1 thru 5 & 9**
 - NAPS HQ template available
 - Mail all 18 pages
 - NAPS HQ helpful instructions at www.naps.org
- Form 8718 – *User Fee for Exempt Organizations* Available on-line



Elect Tax Exempt/Non-Profit - Where to Start?

Third

- Mail IRS Forms 1024 & 8718 & supporting documentation
 - Copy of Branch current Constitution & Bylaws
 - Copy of your Branch Articles of Incorporation (*If applicable*)
 - Copies of Branch Revenue & Expense Statements (Current Fiscal Year & past 3 years. (Matches Page 5/Form 1024)
 - Copy of minutes from 2 recent branch meetings
 - Copy of Branch newsletter (*If applicable*)
- Sign and date forms by an officer of the organization
- Mail Check/Money Order for *User Fee* payable to:
United States Treasury



Information Necessary to File for Exemption

- Current 'Year to Date' general ledger or financial report for NAPS Branch
- Three prior years of general ledger or financial report for NAPS Branch
- Assets – Funds in Banks, Petty Cash, Investments, Fixed Assets (Value of Buildings, Vehicles, Furniture or Equipment, etc)
- Liabilities – Money owed on debts or loans, etc.

Information Necessary to File for Exemption

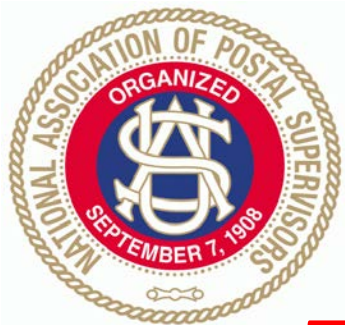


- “In Care Of” person for Tax Matters
- Address for future correspondence of the organization (PO Box not Acceptable)
- All NAPS Branch Officers - Name, Address, Phone, Title, Annual Pay, Estimated Hours per week spent on NAPS activities
- Dated copy of the current Constitution and Bylaws of the NAPS Branch

Information Necessary to File for Exemption

- Dated copy of two previous newsletters of the NAPS Branch (If the branch prints a newsletter)
- Dated copy of the minutes of two previous meetings of the NAPS Branch (If no newsletter is published)
- Date the NAPS branch was formed or started (If not known contact NAPS HQ)





Elect Tax Exempt/Non-Profit

Where to Mail

Tax-Exempt Documents?

Internal Revenue Service

PO Box 12192

Covington KY 41012-0192



Tax Exempt/Non-Profit

Your Branch is Approved

Tax-Exempt/Non-Profit

Now What?

Annual IRS Filing Requirements

- Tax Exempt Organizations are required to file one of the following Forms by the 15th day of the 5th Month at the end of branch Fiscal Year:
- Form 990
 - Gross Receipts over \$200,000
- Form 990-EZ
 - Gross Receipts over \$50,000 up to \$200,000
- **Electronic Form 990-N (ePostcard)**
 - Gross Receipts less than \$50,000
 - **Note: Annual NAPS DCO 1099**

Form 990 Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047
2010
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2010 calendar year, or tax year beginning 2010, and ending 20

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization
 Doing Business As
 Number and street (or P.O. box if mail is not delivered to street address) Rooms/suite
 City or town, state or country, and ZIP + 4

D Employer identification number
E Telephone number
F Gross receipts \$

F Name and address of principal officer:
 Title: Yes No
 If "Yes," attach a list. (see instructions)

G Website:

H Group exemption number

I Tax-exempt status: 501(c)(2) 501(c)(3) (insert no.) 4947(a)(1) or 527

J Form of organization: Corporation Trust Association Other **K** Year of formation: **L** State of legal domicile:

Part I Summary

1 Briefly describe the organization's mission or most significant activities:

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VII, line 1a) **3**

4 Number of independent voting members of the governing body (Part VII, line 1b) **4**

5 Total number of individuals employed in calendar year 2010 (Part V, line 2a) **5**

6 Total number of volunteers (estimate if necessary) **6**

7a Total unrelated business revenue from Part VIII, column (C), line 12 **7a**

7b Net unrelated business taxable income from Form 990-T, line 34 **7b**

Revenue

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25)

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24)

18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses. Subtract line 18 from line 12

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances. Subtract line 21 from line 20

Part III Signature Block

Under penalty of perjury, I declare that I have examined this return, including accompanying schedule and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
 Signature of officer: Date:
 Type or print name and title:

Paid Preparer Use Only
 Print/preparer's name: Preparer's signature: Date: Check if PEN self-employed
 Firm's name: Firm's EIN:
 Firm's address: Phone no.:

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11202Y Form 990 (2010)

Where to find 990 e-Postcard Help? www.irs.gov



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990n Advanced

Top Recommendations

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

<http://www.irs.gov/Charities-&-Non-Profits/Annual-Electronic-Filing-Requirement-for-Small-Exempt-Organizations-%E2%80%94-Form-990-N-%28e-Postcard%29>

[Exempt Organizations Select Check](#)

<http://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check>

Publications

- › Publication 4205 (Rev. 11-2012)
- › Publication 4164 (Rev. 10-2012)
- › Publication 4163 (Rev. 12-2012)
- › More..



Filing	Payments	Refunds	Credits & Deductions	News & Events	Forms & Pubs	Help & Resources	for Tax Pros
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- Charitable Organizations
- Churches & Religious Organizations
- Political Organizations
- Private Foundations
- Other Non-Profits
- Contributors

- Charities & Non-Profits Topics**
- Life Cycle
 - Search for Charities
 - A-Z Site Index
 - StayExempt.irs.gov
 - Calendar of Events
 - EO Update
 - Exempt Organizations FAQs
 - Charities & Non-Profits Home

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



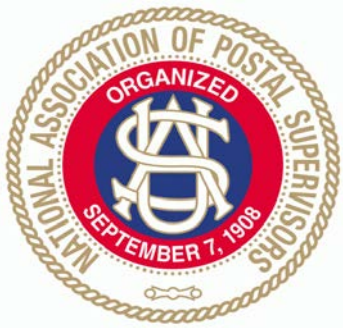
Most small tax-exempt organizations whose annual [gross receipts](#) are [normally \\$50,000 or less](#) are required to electronically submit Form 990-N, also known as the *e-Postcard*, unless they choose to file a complete Form 990 or Form 990-EZ instead.

If you do not file your *e-Postcard* on time, the IRS will send you a reminder notice. There is no penalty assessment for late filing the *e-Postcard*, but an organization that fails to file required *e-Postcards* (or information returns – 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.

Due Date of the e-Postcard

The *e-Postcard* is due every year by the 15th day of the 5th month after the close of your [tax year](#). For 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 legal holiday, the due date is the next business day. **You cannot file the e-Postcard until after your tax year ends.**

How to File
Use [this link](#) to file the *e-Postcard*. If you have trouble accessing the system using that link, you may be able to access the filing site directly by typing or pasting the following address into your Internet browser: <http://epostcard.form990.org>. When you access the system, you will leave the IRS site and file the *e-Postcard* with the IRS through our trusted partner, Urban Institute. The form must be completed and filed electronically. There is no paper form.



990-N (e-Postcard)


: <http://epostcard.form990.org>.



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Please note that by clicking on this link, you will leave the IRS web site and enter a privately owned web site created, operated and maintained by a private business.

The information that this private business collects and maintains as a result of your visit to its web site may differ from the information that the IRS collects and maintains. (please see the IRS web site privacy and security notice for privacy protections IRS provides to web site visitors).

By linking to this private business, the IRS is not endorsing its products, services, or privacy or security policies. We recommend you review the business's information collection policy or terms and conditions to fully understand what information is collected by this private business.

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How to file a 990 e-Postcard – Less than \$50,000 in receipts

e-Postcard: file your electronic IRS Form 990-N - Mozilla Firefox

File Edit View History Bookmarks Tools Help

http://epostcard.form990.org/ 990 postcard

e-Postcard: file your electronic IRS F...

Urban Institute

e-Postcard
file your electronic IRS Form 990-N

Home Support Links Log In

e-Postcard: file your electronic IRS Form 990-N

File your electronic Form 990-N (e-Postcard).
Click [here](#) for more information on who must file Form 990-N (e-Postcard)

NOTICE: If you are a subordinate organization, be sure to use your own employer identification number (EIN). Do not use the EIN of your parent organization or another subordinate organization.

This system automatically generates the 990-N (e-Postcard) for the organization's most recently ended tax period and will not allow the filing of a prior year e-Postcard. Although filing a prior year e-Postcard is not required by the IRS, a prior year e-Postcard may be filed for a fee through other IRS approved online providers. Click [here](#) for a list of IRS approved providers.

STEP 1: [Register as a New User](#)

To file Form 990-N (e-Postcard), you must register and obtain a login ID. Click the link above to request a login ID. **If you already have a login ID, either recently created or from a previous year, go to Step 2.**

STEP 2: [Create your Form 990-N \(e-Postcard\)](#)

Once you have a login ID, you can access the system and create your e-Postcard. Click the link above to begin the process.

STEP 3: [Submit your Form 990-N \(e-Postcard\)](#)

Once you complete your e-Postcard, click the "Submit Filing to IRS" button.

[Requirements and tips](#) for using this website.

Questions or problems regarding this web site should be directed to [Tech Support](#)

Done

Quick Menu

- [Register as a New User](#)
- [Update Email/User Information](#)
- [Create New e-Postcard](#)
- [Edit/View Existing e-Postcard](#)

[Technical Support](#)

- [Frequently Asked Questions](#)
- [Privacy Policy](#)

NAPS Tax Status Pre... e-Postcard: file your... 7:54 PM

Windows Internet Explorer browser window showing the e-Postcard login page. The address bar displays <https://epostcard.form990.org/frmSecurityLogin.Aspx?StatusRequired=LoggedIn>. The page header includes the Urban Institute logo and the e-Postcard logo with the tagline "file your electronic IRS Form 990-N". Navigation tabs for Home, Support, Links, and Log In are present.

Login

NOTICE: If you are a subordinate organization, be sure to use your own employer identification number (EIN). Do not use the EIN of your parent organization or another subordinate organization.

This system automatically generates the 990-N (e-Postcard) for the organization's most recently ended tax period and will not allow the filing of a prior year e-Postcard. Although filing a prior year e-Postcard is not required by the IRS, a prior year e-Postcard may be filed for a fee through other IRS approved online providers. Click [here](#) for a list of IRS approved providers.

You have requested an option that requires you to login.

Please enter your login ID and password:

Login ID

Password

NOTE: Your password is case sensitive

If you do not remember your login ID: For tax exempt organizations, your login ID is the EIN of your organization (without the dash) plus a sequential number starting with 01. So for EIN 00-1234567, the first login ID created would be 00123456701, the second login ID would be 00123456702, and so on. If you know your login ID, but forgot your password, enter your login ID above and click the 'Email Password' button. The system will send your password to the email address we have on file for you.

I forgot my password, please email it to me.

If you do not have a login ID and password, please click the *Request Login ID* button

Buttons: Log In, Cancel, Email Password, Request Login ID

Footer: Questions or problems regarding this web site should be directed to [Tech Support](#). Concerned about your privacy? Please view our [privacy](#) policy. This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox with a screen resolution of 1024 X 768. Last modified: October 7, 2010.

Windows taskbar at the bottom shows the system tray with the time 3:06 PM and various icons.

Form 990-N (e-Postcard) Online - Organization Information Page - Windows Internet Explorer
http://epostcard.form990.org/DEntry/Form990NMainPartI.asp

Norton Safe Search Search Safe Web Identity Safe
Google Search Share Sidewiki Check Translate AutoFill Sign In

Form 990-N (e-Postcard) Online - Organization I...

Urban Institute e-Postcard file your electronic IRS Form 990-N

Quick Jump Form 990-N (e-Postcard) Logout

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

Save Changes before jumping to another page. Save Changes

A For the tax year period beginning 1/1/2010 and ending 12/31/2010

B Has your organization terminated or gone out of business? No
Are your gross receipts normally \$50,000 or less? Yes

C Organization's legal name - Line 1 NATIONAL ASSOCIATION OF POSTAL
Organization's legal name - Line 2 SUPERVISORS BRANCH 463

D Employer identification number (EIN) 88-0208100

Save Changes Next Page

Click the image next to any field for help/instructions.

Questions or problems regarding this website should be directed to [Tech Support](#).
Concerned about your privacy? Please view our [Privacy](#) Policy.
Website last modified on: November 23rd, 2010.
This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox 1.0+ with a screen resolution of 1024 X 768.
You are currently using Microsoft Internet Explorer 6 in 1280 X 1024 resolution.

Internet | Protected Mode: On 100%

LTS 11 in z Personal ... Form 990-N (e-Post... Online Payment Agr... 6 State 11 Microsoft PowerPoi...

2:50 PM

Organization Address and Principal Officer Information

Save Changes before jumping to another page.

C Organization's legal name:

NATIONAL ASSOCIATION OF POSTAL SUPERVISORS BRANCH 463

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

DBA name

DBA name - continued

C In Care of Name

C Organization's mailing address:

Country

Number and street (or PO Box) - Line 1

Number and street (or PO Box) - Line 2

City or town

State

Zip code

E Organization's website address, if applicable

F Principal Officer:

Type of name

Person Name

Country

Number and street (or PO Box) - Line 1

Number and street (or PO Box) - Line 2

City or town

State

Zip code

Click the  image next to any field for help/instructions.

NATIONAL ASSOCIATION OF POSTAL SUPERVISORS BRANCH 463
 88-0208100
 2010 IRS Form 990-N (e-Postcard)
 1/1/2010 - 12/31/2010

Links
[Control Panel](#)

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


Current Status: **Pending**
 The e-Postcard is being transmitted to the IRS.

Next Step:
 Your Form 990-N (e-Postcard) is being transmitted to the IRS. Once the IRS processes your e-Postcard, we will send you an e-filing receipt via email telling you whether the e-Postcard was accepted or rejected. If rejected, the email will tell you why it was rejected and how to correct the problem.

[Delivery Status](#)

No.	Filing	Delivery	Status	Postmark
1	Form 990-N	E-file	Transmitting to the IRS	2/10/2011 5:52:12 PM

Questions or problems regarding this web site should be directed to [Tech Support](#)
 Concerned about your privacy? Please view our [privacy](#) policy.
 This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox with a screen resolution of 1024 X 768.
 Last modified: October 7, 2010.

HP Photosmart 3200 series
 Printing...
 Estimated ink levels. Actual levels may vary.

[Cancel Print Job](#)

Due Date of the e-Postcard

- The e-Postcard is due every year by the 15th day of the 5th month after the close of your tax year
- For example, if your tax year ended on December 31, the e-Postcard is due by May 15 of the following year
- If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day
- **You cannot file the e-Postcard until after your Fiscal Year ends**



Forms to File for State Income Tax

- Tax-exempt/Non-Profit NAPS branches contact State Department of Revenue to determine income tax filing requirements. Each State is different.
- Example 1: IL Department of Revenue does not require a branch tax return to be filed, if NAPS Branch files a Federal 990 Form.
- Example 2: IL Department of Revenue requires an **IL 990-T** to be completed if a **Federal 990-T** is filed. **Note: 990-T only!**



File ! File! File! Your Branch Taxes

An organization that fails to file required e-Postcards (or information returns – 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.

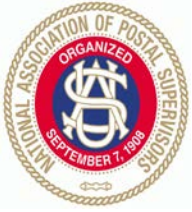


If you do not file your e-Postcard on time, the IRS may assess your branch a late fee.

Don't Panic. Get Started! How?

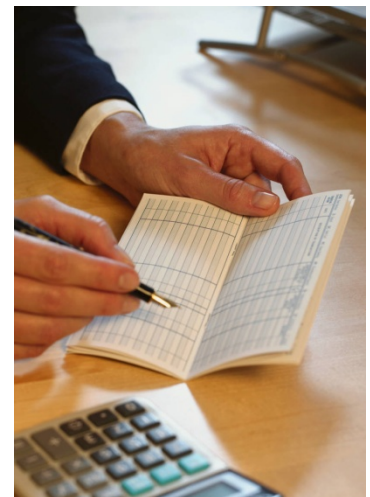
- Establish Branch Accounting Method
- Manage Branch Records
- Do financial audits & reports
- Keep Branch Minutes
- Establish/update Branch Constitution & Bylaws
- Retain Branch Records





Accounting Methods

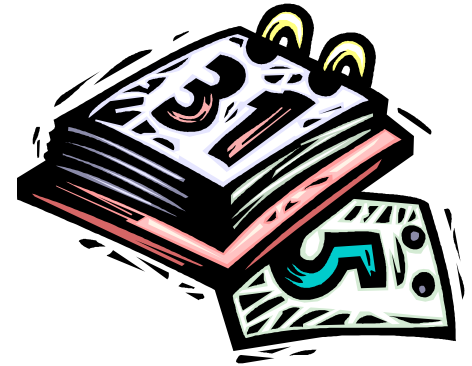
- Organizations may file annual returns on a Calendar Year basis or a Fiscal Year basis
- Organization may maintain their books and records on a Cash Method or an Accrual Method
- Cash Method – record income when received and expenses when paid
- Accrual Method – record income when earned and expenses when incurred





Accounting Methods

- Most NAPS branches maintain their records on a Calendar Year Basis
 - January 1 through December 31
- Most NAPS branches maintain their records on a Cash Method of Accounting
 - Income received & expenses paid



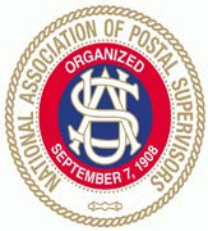


Managing Branch Records

Maintain the following records on a manual general ledger or a computer accounting Program like Quickbooks:

- Gross Receipts (*DCO Deposits – NAPS DCO 1099*)
- Items Purchased for Resale
- Expenses
- Employment Tax Records
- Assets
- Liabilities





Record Retention

Permanent Records

- Applications for Tax Exempt Status and Federal Identification Numbers
- The Determination Letter recognizing the Organizations Tax Exemption Status from IRS and State Agencies
- Organizations Constitution and Bylaws, including amendments or updates

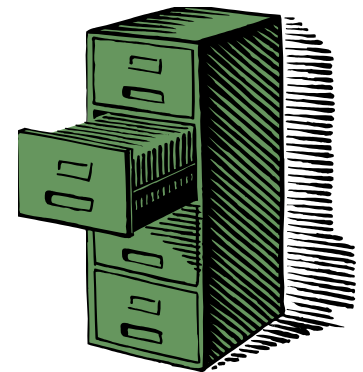


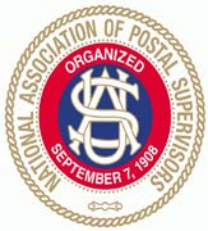


Records Retention

Minimum Requirement

- Income Tax Returns should be kept for three years plus the current year
- General Ledgers and/or Financial Reports should be kept for three years plus the current year
- Records may be kept indefinitely if the organization chooses





Employment Records

- Form 1099 must be issued to any Officer or Member who is compensated an amount of \$600 or more per year
- Form W-2 must be issued to any Officer or Member who is compensated as an employee of the Tax Exempt Organization, where taxes are withheld and transmitted to the IRS
- Reimbursements for expenses are exempt from this requirement
- Stipend/Salaries/Gratuities for officers?
 - Be careful.
 - Stipend for reimbursement of incidental expenses?





Reporting Changes to IRS

- A Tax Exempt Organization that is required to file a Form 990 or Form 990-EZ must report name, address, structural and operational changes on its annual return
- A Tax Exempt Organization that is only required to file an electronic Form 990-N, may report these type of changes by writing to:

*Internal Revenue Service
TE/GE EO Determinations Office
PO Box 2508
Cincinnati OH 45201*

Change of In Care of Person

- All organizations must have an “In Care Of” person and/or responsible person for tax matters:

- Sign Tax Exempt Application Forms
- Sign Annual Tax and Information Returns



- “In Care Of” person should be one of the following individuals in each NAPS Branch:
 - *President, Treasurer or Secretary or Secretary/Treasurer*

Change of Address or In Care Of Person

Important Note: When Officers of NAPS Branches change, the following information must be reported to the Internal Revenue Service:

- To change the address of the NAPS Branch for Tax Records – File IRS Form 8822
- To change the name and address of the “In Care Of” person for the NAPS Branch – File IRS Form 8822





Un-Taxing the Dilemma

Contact NAPS HQ Secretary/Treasurer:

- To request a template/semi-completed IRS Form 1024
- For assistance in final completion of IRS Form 1024
- With general inquiries/questions about IRS Non-Profit & Tax-Exempt forms

NAPS HQ recommends a branch contact tax professionals for all complicated tax issues related to branch tax filing.