

INSTRUCTIONS FOR E-FILING IRS FORM 990N

If your Lions Club has **MORE** than \$50,000 in gross receipts per year, you must file IRS form 990 and these instructions do not apply to your club. If your Lions Club has **LESS** than \$50,000 in gross receipts per year, you must file Form 990N (e-postcard). This form must be filed on line and the initial filing is due by November 15th annually.

If you do not file the 990N for three consecutive years, you will lose your IRS Tax exempt status and your club receipts will become taxable as a for-profit business. Before you start the filing process, you will need to have your club's full legal name, and the name and address of an executive officer and the club EIN (Employer Identification Number) on hand. If you do not know the EIN, the club secretary can get it from the club information file on Lions Clubs International website. (www.LionsClubs.org). It is a nine digit number which is identified as "Club tax ID".

Filing Procedure:

- Go to www.irs.gov
- Click on "Charities and Nonprofits" icon
- Scroll down to "Annual Electronic Filing Requirement for Small Tax Exempt Organizations-Form 990-N (e-Postcard)". Click on it.
- Go down to the box labeled "How to File". Click on "[here](#)".
- You will be at a box labeled "Leave IRS Site". Click on it.
- Complete the information requested. You may be required to create a log-in I.D.- just follow instructions. They will e-mail your I.D. to you. Then go back to the link provided in the e-mail and follow the instructions. Since all clubs are entered as "International Association of Lions Clubs", you will enter your club name below it on the line labeled "DBA Name", then type in the mailing address, and the name/address of the Principal Officer.

It is suggested that this be the Club Secretary or Treasurer, if that is the person responsible for sending the club reports to Lions Clubs International.

When the page is complete, be sure to print out a copy for your club records. Then click on "save changes", then click on "submit Filing to IRS" and you are done. You will receive an e-mail from the IRS telling you that your registration has been accepted.

You are now good for another year. Congratulations!