

INSTRUCTIONS FOR E-FILING IRS FORM 990N

If your Lions Club has more than \$25,000 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 \$25,000 in gross receipts per year, you must file Form 990N. This form must be filed on line and the initial filing is due by November 15, 2008, and annually after that. Note that this requirement applies only to the Minnesota Lions Clubs in MD5M.

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 club 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:

1. Go to www.irs.gov.
2. click on "Charities and NonProfits" Icon
3. Scroll down to "Annual Electronic Filing Requirement for Small Tax Exempt Organizations-Form 990-N (e-Postcard)". Click on it.
4. Go down to the box labeled "How to File". Click on "[here](#)".
5. You will be at a box labeled "Leave IRS Site". Click on it.
6. Click Step 1 "Register as a new user", then click "next"
7. Enter the first two numbers of the EIN # in the first box and the last seven numbers in the second box, then click "next"
8. Select a password, type it in, then type in again in the "verify" box. Type in your first and last name and e-mail address; reenter the e-mail address in the "verify" box, enter your telephone number, including area code, then click "next"
9. Click on "Step 2 Create your Form 990-N (e-postcard)", then enter the Login ID (This is your EIN #, plus 01, then type in your password and hit "enter"
10. Complete the information requested. 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 and address of a Principal Officer. I

- suggest that this be the club secretary, if that is the person responsible for sending the club reports to Lions Clubs International.
11. When the page is complete, print out a copy for your club records. 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!

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If you have any problems, or any suggestions for improving these instructions, please e-mail me at wayne@swansonlaw.net.