

Treasurer 990 Information

It is time to start thinking about filing your 990s. Please see the following information.

You can find the 990-N e-Postcard User Guide on the National VFW Auxiliary Website. <http://vfwauxiliary.org/wp-content/uploads/990-e-Postcard-User-Guide-from-IRS.pdf>

- Auxiliaries whose gross receipts are normally less than or equal to \$50,000 may be required to electronically submit Form 990-N, also known as 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**. This means the e-Postcard is due by **November 15th**. (Our tax year is from July 1st to June 30th of the following year.)
- The e-Postcard is filed electronically and can be found online at <https://sa.www4.irs.gov/epostcard/>. This is the only way to access the e-Postcard – there is no paper form.
- To file the e-Postcard, the auxiliary must become a registered user.
- The e-Postcard is easy to complete. All you need is the following information about your Auxiliary.
 1. Employer Identification Number (EIN), also known as a Tax ID Number.
 2. **Tax year – This will be July 1 to June 30 for all Auxiliaries.**
 3. Legal name and mailing address of the Auxiliary.
 4. Any other names the Auxiliary uses.
 5. Name and Address of a principal officer – Usually the Treasurer.
 6. Website address if the Auxiliary has one.
 7. Confirmation that the Auxiliary's annual gross receipts are normally \$50,000 or less. Gross receipts are the total amounts the Auxiliary received from all sources during its annual accounting period, without subtracting any cost or expenses. *** Do Not include any "pass-thru" amounts such as Cancer Aid & Research/Health & Happiness Donations, Cancer Insurance Premiums. Etc. where funds are merely collected and sent on without the Auxiliary asserting any right to use the funds or otherwise deriving any benefit from collecting them.
- Auxiliaries whose annual gross receipts are normally more than \$50,000 must file an annual information return Form 990 or Form 990-EZ.

It is recommended that if you have questions regarding what forms need to be filed to the federal government or state government, that you contact a local tax advisor.