

Step by Step Instructions for E-filing IRS form 990-N (e-Postcard)

Who must file

Under the Pension Protection Act of 2006, most small tax-exempt organizations whose gross receipts are normally \$50,000 or less must file Form 990-N, *Electronic Notice* (e-Postcard) for Tax-Exempt Organizations.

What you need before your start

The 990-N e-Postcard is easy to complete. You will need your PTA's EIN Number – Employer Identification Number. If you do not know your EIN number, call or email Georgia PTA, 404-659-0214 or gapta@bellsouth.net.

Late filing or failure to file the 990-N e-Postcard

If you do not file your e-Postcard on time, the IRS will send a reminder notice to whomever filed the 990N for your PTA last year. You will not be assessed a penalty for late filing the e-Postcard however, **a PTA that fails to file a 990 for three consecutive years will automatically lose its tax-exempt status.** The revocation of the PTA's tax-exempt status will not take place until the filing due date of the third year.

Instructions to file the 990N e-Postcard

1. Go to IRS Website: <http://www.irs.gov>
2. Click on **Charities & Non-Profits** in the navigator bar.
3. Scroll down page and Click on **Annual Electronic Filing Requirement for Small Exempt Organizations – Form 990-N (e-Postcard)** in the middle of the page.
4. Read the information on this page and click on either of the **two links in the How to File box.**
5. Click **Leave IRS Site** which will take you to the Urban Institute site.
6. Select either **Register as a New User** or **Create your Form 990-N (e-Postcard)** if you already have a login ID.
7. If you register as a **New User**, read the information on the page titled Request Login ID, click Next.
8. On the next page, enter **Exempt Organization for Login ID Type, then your PTA's EIN.** Click Next.
9. The Organization Name will appear as the parent organization, PTA Georgia Congress. You will add your PTA Name in the "DBA" (Doing Business As) field later. **Create a password on this page and use your name, email address, and phone number for the contact information.** Click Next.
10. After successfully creating the Login ID, **you will receive an email containing a link** allowing you to activate your Login ID and create your e-Postcard.
11. Close your browser and check your email. If your email account has a spam filter, check your spam folder for email from epostcard@urban.org. Click on the link in the email, or copy and paste the link into your browser, and **Click Create your Form 990-N (e-Postcard) Now**
12. Enter Login ID and Password.
13. You will **enter your PTA's name** on this page in the DBA name field. Enter the school's address as the organization's mailing address. The **president or treasurer can be the principal officer** and their address must be provided.
14. Click **Save Changes** and carefully review the entered information, then click **Submit Filing to IRS.**

15. You will receive a **confirmation email promptly** from the IRS indicating your 990-N e-Postcard was submitted and **another within 30 days indicating** whether or not your filing was accepted or rejected by the IRS; if rejected, you will receive further instructions.

16. Retain copies of the Acceptance Email for:

- Your PTA's permanent records
- Submission to Georgia PTA with a completed IRS 990 Filing Verification Form, page 106, Leadership Resource Guide
- Your PTA's Council and or District if required

17. Log out.

Want to check status and/or print your filing?

Return to <https://epostcard.form990.org/frmSecurityLogin.Asp?StatusRequired=LoggedIn>

Under the Quick Menu on the right side of the page, click Edit/View Existing e-Postcard.

Log in again to see a status window.

In the Action column (far right), click on View to see the status of this year's request.

Toward the upper right, click on View Form 990-N (e-Postcard) to see what you submitted. Print a copy if you wish.

Log out.

Other Issues

If you didn't receive a letter from the IRS, but have 501(C)(3) status, file anyway.

If you receive a message that the EIN is not recognized, contact Georgia PTA, 404-659-0214.

Filing your PTA's 990 is important! If you don't file for three consecutive years, the IRS automatically revokes your PTA's tax-exempt status. Your PTA must then reapply through a lengthy, time consuming, expensive process. No exceptions.

Questions? Contact the IRS E-Postcard Technical Assistance, 1-866-255-0654, your council president, district director, or Georgia PTA state office.