

EMPLOYER IDENTIFICATION NUMBER REQUEST (EIN)

Every local NPHC chapter must have an employer identification number (EIN). The EIN is a unique number that identifies the organization to the Internal Revenue Service. This is the number normally used when the chapter opens checking accounts. This should consist of a nine-digit number as follows: 12-3456789

Chapter Members **should not** use their own social security numbers to open accounts because any interest earned in these accounts would have to be claimed on their personal income tax returns.

To apply for an employer identification number, you should obtain [Form SS-4](#) and its [Instructions](#). Please consult www.irs.gov if you have additional questions.

You can apply for an EIN [on-line](#), by mail, or by fax. You may also apply by telephone if your organization was formed outside the U.S. or U.S. territories. Make sure that you select *other nonprofit organization* as the **type of entity**.

The EIN is not your *tax-exempt number*. That term generally refers to a number assigned by a state agency that identifies organizations as exempt from state sales and use taxes. You should contact your [state revenue department](#) for additional information about *tax-exempt numbers*.

ANNUAL ELECTRONIC FILING REQUIREMENT FOR SMALL EXEMPT ORGANIZATIONS (normally \$50,000 or less) — Form 990-N (e-Postcard)

WHO NEEDS TO FILE

Local NPHC Councils are responsible for filing their own 990-N. Most small tax-exempt NPHC Chapters whose annual [gross receipts](#) are [normally \\$50,000 or less](#) can satisfy their annual reporting requirement by electronically submitting Form 990-N if they choose not to file Form 990 or Form 990-EZ instead.

FILING

Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ, must be submitted electronically.

- The Form 990-N electronic-[filing system](#) moved from Urban Institute’s website to IRS.gov in February 2016. **All filers** must register at IRS.gov prior to filing their next Form 990-N. This is a one-time registration; you won’t be asked to register again when filing next year.
- Form 990-N must be completed and filed electronically. **There is no paper form.**
- Form 990-N filers may choose to file a complete Form 990 or Form 990-EZ instead.
- Use the Form 990-N Electronic Filing System (e-Postcard) [User Guide](#) while registering and filing.
Most common problems can be avoided by following the User Guide.
- For filing system and [website](#) issues, see [How to File: Frequently Asked Questions](#). If site issues are unresolved, call TE/GE Customer Accounts Services at [877-829-5500](#). A representative will file your Form 990-N information.
- Chapters should continue efforts to file, even if late.

FORM 990-N FILING DUE DATE

Form 990-N is due every year by the 15th day of the 5th month after the close of your [tax year](#). **You cannot file the e-Postcard until after your tax year ends.**

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.

If your 990-N is late, the [IRS](#) will send a reminder notice to the last address we received.

While there is no penalty assessment for filing Form 990-N late, organizations that fail to file required Forms 990, 990-EZ or 990-N for three consecutive years will [automatically lose their tax-exempt status](#). Revocation of the organization’s tax-exempt status will happen on the filing due date of the third consecutively-missed year.

INFORMATION YOU WILL NEED WHEN FILING FORM 990-N

Form 990-N is easy to complete. You'll need only eight items of basic information about your organization and are listed below:

1. [Employer identification number](#) (EIN), also known as a Taxpayer Identification Number (TIN).
2. [Tax year](#)
3. Legal name and [mailing address](#)
4. Any other names the organization uses
5. Name and address of a principal officer
6. Web site address if the organization has one
7. Confirmation that the organization's annual [gross receipts](#) are \$50,000 or less
8. If applicable, a statement that the organization has terminated or is terminating (going out of business)

THE FILING OF THE 990N FORM FOR A COUNCIL NOT YET APPROVED FOR EXEMPT STATUS IS RESOLVED.

An organization that is required to file a Form 990-series annual information return or submit Form 990-N must do so even if its application for recognition of exemption has **not been filed** or has been filed but not yet approved.

In this situation, the 990n **cannot** be filed electronically as required. The process is as follows:

- The filer completes the one-time on-line registration required to electronically file the 990n.
 - The message that the EIN cannot be found will appear once the EIN is inserted.
 - The filer must call the IRS following the phone tree prompts for EIN issues.
- The agent responsible for on-line EIN issues, the filer must have the organization's profile (i.e., purpose, fiscal year, charter date, & 501 designation) created by the IRS agent on the IRS data base.
- Once created, the filer is informed by the IRS agent that the 990n can electronically be filed 6 weeks from the date created by the IRS agent.
- **UPON EXPIRATION OF THE 6-WEEK PERIOD, THE FILER SHOULD**
- contact the IRS, navigate the phone-tree to contact a IRS agent to confirm that the profile is correct, then
- Finally, file the 990n. (See procedures above)

Status	Form to File	Instructions
Gross receipts normally \leq \$50,000 Note: Organizations eligible to file the e-Postcard may choose to file a full return	990-N	n/a
Gross receipts $<$ \$200,000, and Total assets $<$ \$500,000	990-EZ or 990	Instructions
Gross receipts \geq \$200,000, or Total assets \geq \$500,000	990	Instructions
Private foundation - regardless of financial status	990-PF	Instructions