**REMINDER: YOUR CLUB MUST FILE FORM 990 WITH THE IRS BY NOV. 15.**

**Each Rotary club must file an annual form 990 with the IRS by the November 15 deadline for the fiscal year ended June 30!**

Rotary International provides this information EIN's, 501c(4), and 990's on "Rotary Clubs and the IRS – FAQ's" <https://my.rotary.org/en/document/rotary-clubs-and-irs-frequently-asked-questions>

*Which 990 form to file depends on the normal annual gross receipts of your club. Note the word "NORMAL".*

*https://www.irs.gov/charities-non-profits/form-990-series-which-forms-do-exempt-organizations-file-filing-phase-in?\_ga=1.259629066.1627855706.1392648180*

| **2010 Tax Year and later(Filed in 2011 and later)** | **Form to File** | **Instructions** |
| --- | --- | --- |
| Gross receipts normally ≤ $50,000 **Note**: Organizations eligible to file the e-Postcard may choose to file a full return. | [990-N](http://www.irs.gov/Charities-&-Non-Profits/Annual-Electronic-Filing-Requirement-for-Small-Exempt-Organizations-—-Form-990-N-(e-Postcard)) | n/a |
| Gross receipts < $200,000, and Total assets < $500,000 | [990-EZ](http://www.irs.gov/file_source/pub/irs-pdf/f990ez.pdf)  or [990](http://www.irs.gov/file_source/pub/irs-pdf/f990.pdf) | [Instructions](http://www.irs.gov/file_source/pub/irs-pdf/i990ez.pdf) |
| Gross receipts ≥ $200,000, or Total assets ≥ $500,000 | [990](http://www.irs.gov/file_source/pub/irs-pdf/f990.pdf) | [Instructions](http://www.irs.gov/file_source/pub/irs-pdf/i990.pdf) |

*Follow hyperlinks for more information.*

Clubswhose annual [gross receipts](http://www.irs.gov/Charities-&-Non-Profits/Gross-Receipts-Defined) are [normally $50,000 or less](http://www.irs.gov/Charities-&-Non-Profits/Gross-Receipts-Normally-$25,000-$50,000-or-Less) are required to electronically submit Form 990-N, also known as the e-Postcard, unless they choose to file a complete Form 990 or Form 990-EZ instead. To file a simple e-Postcard on form 990-N through[www.irs.gov/990n](https://www.irs.gov/990n)

# The e-Postcard is easy to complete. All you need is [eight items of basic information](http://www.irs.gov/Charities-&-Non-Profits/Information-Needed-to-File-e-Postcard) about your organization.

# Information Needed to File e-Postcard

# Completing the e-Postcard requires the eight items listed below:

1. [Employer identification number](http://www.irs.gov/Charities-&-Non-Profits/Employer-Identification-Number) (EIN), also known as a Taxpayer Identification Number (TIN).
2. [Tax year](http://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Annual-Reporting-Requirements---Filing-Procedures:--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](http://www.irs.gov/Charities-&-Non-Profits/Gross-Receipts-Defined) are normally $50,000 or less.
8. If applicable, a statement that the organization has terminated or is terminating.

**Rotary Foundation grants administered under the Club's EIN must be reported in the clubs's Form 990. However, see IRS Instructions on Appendix B. How to Determine Whether an Organization's Gross Receipts Are Normally $50,000 (or $5,000) or Less**

**Clubs with gross receipts NORMALLY greater than $50,000 are required to file the regular 990 or 990EZ. For more information see Appendix B (page 76 etal) of:**

https://www.irs.gov/pub/irs-pdf/i990.pdf

**Forms 990-N, 990-EZ, and 990 may be filed from and/or available at www.IRS.gov**

***Failure to meet the annual filing requirements could result in IRS fines and penalties up to 5% of gross receipts; and, it could even result in revocation of the club’s tax exempt status.***

See Journal of Accountancy, November 2014, page 64.

***Contact your local CPA if you have questions on fulfilling this IRS requirement.***