



Pop Warner Little Scholars, Inc.

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To: League Contacts
Association Contacts
Cc: Regional Management Team
Subject: **Reminder - Filing the E-Postcard – 990N**
From: Beth S. Dietz, National Pop Warner Little Scholars, Inc.

Filing the E-Postcard February 2023

IRS regulations require every non-profit organization to file a Form 990 even if you come under the Group Exemption of Pop Warner Little Scholars. There are different types of Form 990 depending on the annual revenue of your organization.

The IRS Form 990-N (the electronic postcard) and electronic filing system are available online at <https://www.irs.gov/forms-pubs/about-form-990>. Tax exempt organizations that normally have annual gross receipts of \$50,000 or less and did not have to file Form 990 or 990-EZ now must file a new electronic form—Form 990-N, more commonly known as the e-Postcard. Each organization needs to file the Form 990 even if your organization comes under the Pop Warner Group Exemption Listing.

The filing process is completely electronic. Organizations will need to create a login ID, and then complete and submit the "postcard" online. Organizations will receive an email confirming whether the form has been accepted.

The e-Postcard is due by the 15th day of the fifth month after the close of the organization's tax year. Since most organizations operate on a calendar basis, they must file by May 15th. Although it does not require specific financial information, it cannot be filed until the close of the organization's tax year. The IRS will revoke the tax-exempt status of any organization that fails to file the e-Postcard for three consecutive years.

The e-postcard requires very basic information only:

- Organization's legal name
- Any other names the organization uses
- Organization's mailing address
- Organization's website address (if applicable)
- Organization's employer identification number (EIN)
- Name and address of a principal officer of the organization
- Organization's annual tax period
- A statement that the organization's annual gross receipts are still normally \$50,000 or less, and
- If applicable, a statement that the organization is terminating (going out of business).

For more information about which organizations need to comply and to learn more about the e-Postcard, see the IRS's website at: <https://www.irs.gov/forms-pubs/about-form-990>

Please let me know if you have any questions about the above information.