

TAX FILING REMINDER

If you are under the state's umbrella, the FGCNYS tax year is March 1, 2018 – February 28, 2019.

If you would like more information about how to be under the FGCNYS' 501-C3 umbrella and its benefits, please contact Second District Corresponding Secretary Christine O'Brien
christineobrien3@gmail.com.

TAX FILING REQUIREMENTS FOR THOSE WITH 501C3 STATUS

One of the benefits of being a member of the Federated Garden Clubs of NY State is the opportunity to be under their 501c3 umbrella. This means that the IRS recognizes your club or District as a not-for-profit organization. In order to be under the umbrella your organization must apply. Those of you who have applied and are included should have a letter from the FGCNYS, Inc. President acknowledging this status with a group number in your files. This letter should be in your permanent files and a copy of it should be given to the person in charge of filing, usually the treasurer.

If you wish to apply to be under the umbrella, call the FGCNYS office.

A requirement of this status is that you must file a 990-N. If your gross receipts are less than \$50,000 for the tax year you may file the e-Postcard. This is easy to do on line.

IF YOU ARE UNDER THE FGCNYS UMBRELLA, THE DUE DATE FOR FILING IS JULY 15TH.

When you successfully file you will receive a congratulatory email that will have Federated Garden Clubs of New York State on it...not your District or Club's name. This is because you are under the FGCNYS umbrella. Your District or club's EIN number will be there.

SOME INFORMATION FROM THE IRS WEBSITE:

The e-Postcard is due every year by the 15th day of the 5th month after the close of your tax year. For 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. You cannot file the e-Postcard until after your tax year ends.

FILING THE E-POSTCARD:

Information about the e-Postcard and a link to file is available at www.irs.gov/eo.

The email address for the link is: <http://epostcard.form990.org>. When you access the system, you will leave the IRS site and file the e-Postcard with the IRS through the IRS's trusted partner, Urban Institute. The form must be completed and filed electronically. There is no paper form.

WHAT HAPPENS IF THE ORGANIZATION FAILS TO FILE THE E-POSTCARD OR RETURN?

If you do not file your e-Postcard on time, the IRS will send you a reminder notice. There is no penalty assessment for late filing the e-Postcard, but an organization that fails to file required e-Postcards (or information returns – Forms 990 or 990-EZ) for three consecutive years will automatically lose its tax-exempt status. The revocation of the organization's tax-exempt status will not take place until the filing due date of the third year.

COMPLETING THE E-POSTCARD REQUIRES THE EIGHT ITEMS 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 for the tax year.
8. If applicable, a statement that the organization has terminated or is terminating (going out of business)

If you have your 501(c)3 coverage separately, the IRS Addresses are still valid: however, your form should have your own club's name.