



International MOMS Club®
End of Year

990N Postcard Filing

What is the form 990-N?

Unlike traditional tax returns, the 990-N is not a financial accounting. It is simply giving the IRS the most current contact information for your chapter, and verifying that your chapter received less than \$50,000 during the previous year.

Which chapters need to file?

All our chapters who earned less than \$50,000 in income last fiscal year need to fill out the form. Income includes any money received, including dues and donations. The only chapters who do not need to fill out the form are those which started after **June 30th, 2022**.

Some chapters may have difficulty filing the form if they started after **April 2022**, when the IRS requires us to send them a list of all our chapters, or if they did not get their EIN number by early May. All others should be able to use the on-line E-Postcard successfully. If you have any difficulty, contact your Primary Coordinator immediately. Be sure to tell her exactly where you had difficulty so she can get you the help you need. Be sure to call her **before** you call the IRS. If you are unsure who your Primary Coordinator is, email support@momsclub.org.

Who can fill out the 990-N?

Any chapter officer can file the 990-N, although it would most naturally be the president. Because the form is just asking for the most current contact information for your chapter and that your chapter received less than \$50,000 during the previous year, it is very simple to fill out. If for any reason the president cannot fill out the form, then any other officer can fill it out.

What information will we need to be able to file the 990-N?

In order to file the 990-N you will need the following information about your chapter:

- Employer identification number (EIN) (your chapter's EIN, not International's);
- Tax year (for all MOMS Club chapters this is **July 1, 2021-June 30, 2022**. If any other date is listed, DO NOT FILE and contact your Coordinator immediately.);
- Legal name and mailing address for the chapter, being sure to use the complete name exactly as assigned by International, including the state. (Note: The name listed automatically might not include your town and state. If that is the case, then you will enter the complete information in the "Doing Business As" section.) If your chapter has a PO Box,

be sure to enter that;

- Name and address of a principal officer (generally the incoming President.);
- Web site address if the chapter has one (not required to be entered);
- Confirmation that the chapter's annual gross receipts are normally \$50,000 or less.

What if we had more than \$50,000 in income last year?

The vast majority of our chapters never earn more than \$50,000 in a fiscal year, but if yours did, then you may not be able to file the E-Postcard. Instead, you need to get the help of a tax professional to prepare a tax filing for your chapter.

Does International file the taxes for chapters as part of our group exemption?

No. International does not file the taxes for chapters. Your chapter is covered under our “group exemption” with the IRS, but International does not file chapter forms nor pay taxes for your chapter.

International's role with the IRS is to vouch that your chapter is a part of our nonprofit organization. We verify to the IRS that your chapter is registered with us, that you operate as a nonprofit organization and that you use the same Bylaws as all the other chapters.

We send the IRS a list of all our chapters every year, but that is the only filing we make involving the chapters – a list of who is a part of the MOMS Club and therefore covered by our group exemption, and a list of any chapters that are no longer covered by our group exemption.

Any other filings – like the E-Postcard 990-N – are the responsibility of the chapters. As long as your chapter stays below \$50,000 in income, follows the Bylaws and all instructions from International – and files their 990-N as instructed by the IRS – you don't need to file an actual tax return.

However, if your chapter does earn more than \$50,000 in income or fails to follow any of the other instructions, then your board is responsible to file anything required by the IRS. If that is the case, then you will need to get assistance from a tax professional with experience in nonprofit organizations to help.

*If you have any questions
regarding filing the 990N postcard,
talk to your Coordinator
or email support@momsclub.org.*

We are here to help you!

