

From:

<https://www.dar.org/members/state-chapter-finance/state-chapter-finance-1#Forms990>

## Filing Required Reports—the Forms 990

Each chapter and state organization in the United States must report to the IRS every year using Form 990, 990EZ or 990-N, as appropriate. (Treasurers for the units overseas should consult the [Units Overseas section](#) below.)

Chapters must file with the IRS using the chapter Employer Identification Number (EIN) assigned by the IRS. Do not use the National Society's EIN number. If your chapter has misplaced its EIN number, contact your state treasurer. If she does not have the EIN number, then contact the Office of the Organizing Secretary General ([chapterservices@dar.org](mailto:chapterservices@dar.org))

Most chapters and some state organizations have annual receipts less than or equal to \$50,000, the current threshold for filing the Form 990-N, known as the e-postcard. Follow this link the IRS webpage titled the Annual Electronic Filing Requirement for Small Exempt Organizations (<https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>). Scroll down to the section on Submitting Form 990-N (e-postcard) to access the filing system. You will need to create an account. In addition, be sure to read the user guide, the link to which appears in the same section of the website or access the guide here. <https://www.irs.gov/pub/irs-pdf/p5248.pdf>

Form <b>990-N</b> Department of the Treasury Internal Revenue Service		<b>Electronic Notice (e-Postcard)</b> for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ		OMB No. 1545-2085	
				<b>2024</b>	
				Open to Public Inspection	
A For the 2018 calendar year, or tax year beginning _____ and ending _____					
B Check if applicable: <input type="checkbox"/> Terminated, Out of Business <input type="checkbox"/> Gross receipts are normally \$50,000 or less		C Name of organization: d/b/a: _____		D Employer Identification Number _____	
E Website: _____		F Name of Principal Officer: _____			

**990-N:** Chapters and state organizations with annual receipts less than or equal to \$50,000 file Form 990-N

**990EZ:** Chapters and state organizations with annual receipts less than \$200,000 and assets below \$500,000 file Form 990EZ.

**990:** Chapters and state organizations with annual receipts greater than or equal to \$200,000 and assets greater than or equal to \$500,000 file Form 990.

Filings are due no later than the 15th of the fifth month following the end of your state organization's or chapter's fiscal year.

Instructions and more information on filing Form 990-N, Form 990-EZ, and Form 990 can be found at this [link](#).

<https://www.irs.gov/charities-non-profits/form-990-series-which-forms-do-exempt-organizations-file-filing-phase-in>