

## **IMPORTANT 990 FILING INFORMATION FOR AFFILIATES**

Beginning in 2008, small tax-exempt organizations such as ASRT affiliate societies will have a new filing requirement with the Internal Revenue Service. Small organizations are those with receipts of \$25,000 or less each fiscal year. In the past, these organizations did not need to file a return with the IRS, but those days are gone. The IRS has instituted what it calls an electronic "postcard," or "Form 990-N Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required To File Form 990 or 990-EZ." The purpose of the filing is for the affiliate society to attest to the IRS that it is an active organization.

Affiliate societies should receive a letter from the IRS titled "Annual Electronic Notice Filing Requirements," which will direct the organization to file the 990-N by the 15th day of the fifth month after the close of your fiscal year. This "postcard" can only be filed electronically. Although full instructions are not yet published, affiliate officers should [visit the IRS Web site](#) for more information about the 990-N.

Due to changes in the Pension Protection Act of 2006, the IRS is required to revoke the tax-exempt status of any organization that fails to meet its annual filing requirements for three consecutive years.