

IMPORTANT UPDATE
Annual IRS 990-N Postcard Filing
Tax Year July 1, 2014 - June 30, 2015

The IRS 990-N e-Postcard is your chapter's income tax return and must be filed **every year** after July 1st and before November 15th for the previous calendar year. If it is filed after November 15th, the IRS considers it **NOT FILED** at all. Failure to file on time or at all can result in the IRS revoking your non-profit status. Regaining non-profit status requires, at a minimum, that the chapter reorganize under a new name with a new EIN number and new bank account **AND** file additional lengthy tax forms. We have already had a number of chapters who have had to undergo this reorganization process.

Why do I have to file the 990-N e-Postcard?

It is the law. As a directive from Homeland Security all non-profit organizations must file the 990-N with the IRS. It is an attempt by our government to control money coming into our country through non-profit organizations to fund terrorist groups.

Who should the chapter designate to file?

The chapter should treat the filing of the 990-N just as any individual member would treat the filing of their individual tax return – file every year and on time to avoid any IRS penalties. We recommend that the chapter president ask for someone in the chapter to assume the responsibility for filing the 990-N each year on behalf of the chapter – rather than assigning the responsibility to a different person each biennium. The person should maintain a file of copies of all IRS filings and correspondence.

What if the chapter receives a letter from the IRS?

If your chapter receives a letter from the IRS stating they have revoked your non-profit status, you should contact Betty Vines at TSO headquarters in Dallas immediately. She will provide you with a checklist of steps your chapter must take to retain your non-profit status and remain under the Delta Kappa Gamma umbrella. The IRS letter will advise you to call them, but you should contact Betty first. If you receive correspondence from the IRS on any other matter, also contact Betty for guidance. Ignoring the IRS letters may result in financial penalties to the chapter.

When is the next filing due?

The next filing of the 990-N e-Postcard, which will be for the tax year July 1, 2014 through June 30, 2015, can be filed any time after July 1, 2015 and must be filed by November 15, 2015. Once you are on the e-Postcard site be sure the Tax Year listed for your chapter is July 1, 2013 through June 30, 2014. When you receive your e-Postcard confirmation from the IRS, email a copy to txexecasst@sbcglobal.net, or mail a hard copy to Headquarters in Dallas (PO Box 797787, Dallas, TX 75379). A hard copy should also be kept in the chapter file designated for all IRS filings and correspondence.

Where do I go to file?

A direct link to the IRS e-Postcard screen for filing can be found by going to the TSO website www.dkgtexas.org or www.dkg.org and clicking on "IRS Form 990N."

What if I have a problem accessing my postcard or answering the questions?

Contact TSO Executive Assistant at txexecasst@sbcglobal.net or 972.930.9945 for help finding the link, accessing your chapter's e-Postcard or answering any of the e-Postcard questions.

What if I try to file and the system tells me I have already filed for this tax year? What if the tax year on my e-Postcard is incorrect?

Contact TSO Executive Assistant txexecasst@sbcglobal.net or 972.930.9945. She can help you determine the problem and direct you to take the step necessary to get the date corrected. It is important that your tax year dates be correct or you may be in danger of filing late and having your status revoked.

What do I do when I receive confirmation that my e-Postcard has been accepted?

Forward the confirmation to [www.txexecasst@sbcglobal.net](mailto:txexecasst@sbcglobal.net) and file a hard copy in the chapter's IRS file.