

A Taxing Situation

Understanding
Branch Non-Profit
Income Taxes

IRS Non-Profit Tax Filing Requirements



Understanding Branch Taxes

Is Your Branch an Approved
Tax-Exempt/Non-Profit organization?

Yes!

Now What?



Understanding Branch Taxes

- IRS requires annual tax filings of non-profit organizations
- Tax Exempt organizations are required to file one of the following 990 tax forms by the 15th day of the 5th Month at the end of organization's Fiscal Year:
- **Form 990:** Gross receipts over \$200K
- **Form 990-EZ:** Gross receipts over \$50,000 up to \$200,000
- **Electronic Form 990-N (ePostcard)**
Gross receipts less than \$50,000

Note: NAPS DCO Deposits

990 Return of Organization Exempt From Income Tax
OMB No. 1545-0047
2010
Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury Internal Revenue Service

A For the 2010 calendar year, or tax year beginning 2010, and ending 2010

B Check if applicable: Change of preparer, Using Business As Usual, Name change, Initial return, Dissolved, Amended return, Application pending

C Check if not applicable: Number and street or P.O. box if not in not delivered to street address, Mailing address, City or town, state or county, and ZIP + 4

D Employer identification number

E Telephone number

F Check receipt 5

G Name and address of principal officer

H Has this group plan for federal? Yes No

I Tax exempt status: 501(c)3, 501(c)1, 501(c)29, 501(c)25, 501(c)27

J Website: Corporation, Trust, Association, Other

K State of legal domicile

Part I Summary

1 Briefly describe the organization's mission or most significant activities:

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VII, line 1a) 3

4 Number of independent voting members of the governing body (Part V, line 1b) 4

5 Total number of individuals employed in calendar year 2010 (Part V, line 2a) 5

6 Total number of volunteers (estimate if necessary) 6

7a Total unrelated business revenue from Part VIII, column (D), line 12 7a

7b Net unrelated business taxable income from Form 990-T, line 34 7b

Revenue

8 Contributions and grants (Part VIII, line 1h) Prior Year Current Year

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue—add line 8 through 11 (must equal Part VIII, column (A), line 12)

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

16b Total fundraising expenses (Part IX, column (D), line 25)

17 Other expenses (Part IX, column (A), lines 11a-11d, 11h-24f)

18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses. Subtract line 18 from line 12

20 Total assets (Part X, line 1d) Beginning of Current Year End of Year

21 Total liabilities (Part X, line 2b)

22 Net assets or fund balances. Subtract line 21 from line 20

Part III Signature Block

Sign Here Signature of officer Date

Type or print name and title

Preparer's signature Date Check if self-employed PIN

Preparer's name Firm's EIN

Firm's address Firm's EIN

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

For Paperwork Reduction Act Notice, see the separate instructions. Use No. 151027 Form 990 2010

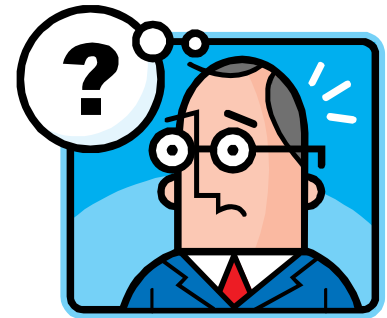


Understanding Branch Taxes

Where to start?

990-N (e-Postcard) at www.irs.gov/990n

- Form 990-N, Electronic (e-Postcard) **MUST** be submitted electronically for Tax-Exempt Organizations **NOT** required to file a Form 990 or Form 990-EZ
- There is no paper form for completing and submitting a Form 990-N (e-Postcard)
- Form 990-N filers may choose to manually complete Form 990 or Form 990-EZ instead, if not filing electronically.



Understanding Branch Taxes

Where to start - continued

990-N (e-Postcard) at www.irs.gov/990n

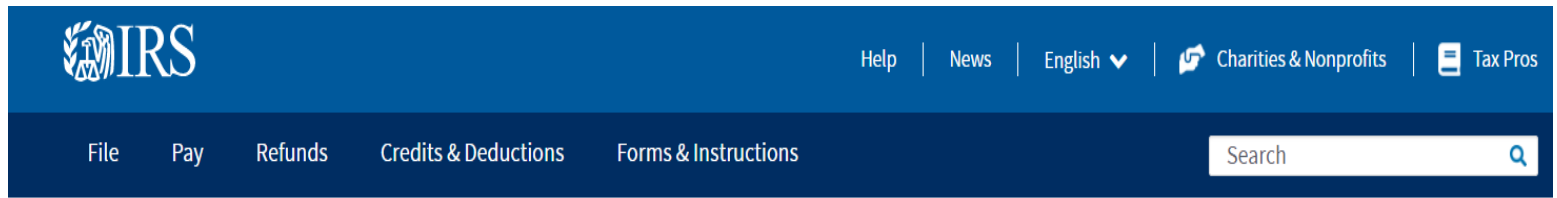
- Review the IRS Form 990-N Electronic Filing System (e-Postcard) User Guide for step-by-step instructions on how to register and submit electronic Form 990-N (e-Postcard). Most common problems can be avoided by following the User Guide.
- All filers must register at IRS.gov prior to filing their next Form 990-N. This is a one-time registration. Won't be asked to register again when filing next year's taxes.
- Please file and save initial login username and password.



Understanding Branch Taxes

Where to start

www.irs.gov/990n



[Home](#) / [File](#) / [Charities and Nonprofits](#) / Annual Electronic Filing Requirement for Small Exempt Organizations – Form 990-N (e-Postcard)

Annual Electronic Filing Requirement for Small Exempt Organizations – Form 990-N (e-Postcard)

Individuals

Businesses and Self-Employed

Charities and Nonprofits

Who May File Form 990-N to Satisfy Their Annual Reporting Requirement?

In general, exempt organizations have an annual reporting requirement although there are exceptions.

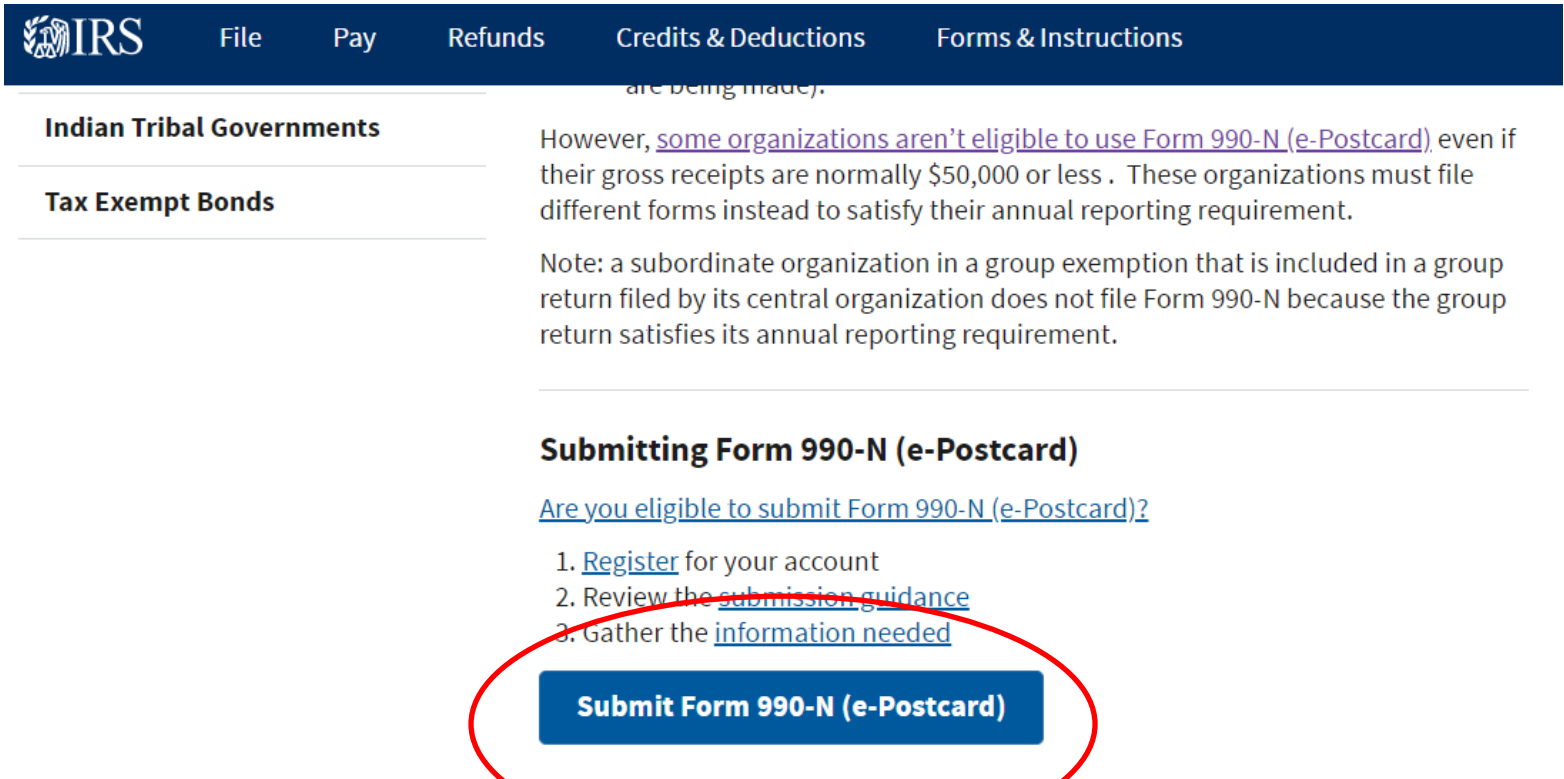
Charities & Non-Profits Topics

- [A-Z Index](#)
- [Educational Resources and Guidance](#)



Understanding Branch Taxes

Scroll Down the page to:



The screenshot shows the IRS website navigation bar with links for File, Pay, Refunds, Credits & Deductions, and Forms & Instructions. Below the navigation bar, there are two menu items: Indian Tribal Governments and Tax Exempt Bonds. The main content area discusses Form 990-N (e-Postcard) eligibility, noting that some organizations are not eligible if their gross receipts are normally \$50,000 or less. A note mentions that a subordinate organization in a group exemption does not file Form 990-N. A section titled "Submitting Form 990-N (e-Postcard)" includes a link "Are you eligible to submit Form 990-N (e-Postcard)?" and a list of three steps: 1. Register for your account, 2. Review the submission guidance, and 3. Gather the information needed. A blue button labeled "Submit Form 990-N (e-Postcard)" is circled in red.

are being made).

Indian Tribal Governments

Tax Exempt Bonds

However, some organizations aren't eligible to use Form 990-N (e-Postcard), even if their gross receipts are normally \$50,000 or less . These organizations must file different forms instead to satisfy their annual reporting requirement.

Note: a subordinate organization in a group exemption that is included in a group return filed by its central organization does not file Form 990-N because the group return satisfies its annual reporting requirement.

Submitting Form 990-N (e-Postcard)

[Are you eligible to submit Form 990-N \(e-Postcard\)?](#)

1. [Register](#) for your account
2. Review the [submission guidance](#)
3. Gather the [information needed](#)

Submit Form 990-N (e-Postcard)



Understanding Branch Taxes

Create an account or
Log In if account currently active



Sign Up

Don't have an account? Create one now.

CREATE ACCOUNT >

**1st Time filing
990-N**

Log In

Already have a username? Welcome back!

Username

LOG IN >

[Forgot Username](#)

PTIN and FIRE users need a separate account in this system

Previously filed a 990-N

Warning: By accessing and using this government computer system, you are consenting to system monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities, including detection and prevention of any unauthorized use of this system. The system you are accessing contains confidential tax information and is designed exclusively for use by authorized persons to interact with the IRS and retrieve confidential tax information using only their own account. Any other use of this system that is inconsistent with the intended purposes of the system is an unauthorized use of the system and strictly prohibited.

Do not create or access an account in this system for anyone other than yourself. You may not use another person's information to create or access an account on behalf of and in the name of that person, even if that person provided their information to you to create or access an account for them or even if that person consented to your use of their information to create or access the account.

Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including, but not limited to, penalties applicable to knowingly or intentionally accessing a computer without authorization or exceeding authorized access under 18 U.S.C. 1030.



Understanding Branch Taxes

Create e-Postcard Profile or **Manage 990-N Submission**



Electronically file your Form 990-N (e-Postcard)

[Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile

Before you can create a Form 990-N (e-Postcard), you must create your e-Postcard Profile. Your e-Postcard Profile allows you to:

1. Designate your e-Postcard Profile as either a "Preparer" or "Exempt Organization"
2. Add EINs to your e-Postcard Profile
3. Remove EINs from your e-Postcard Profile

[More information](#) on who must file a Form 990-N.

Once created, you can update your e-Postcard profile at any time. Click the button below to get started.

MANAGE E-POSTCARD PROFILE >

Manage Form 990-N Submissions

Once your e-Postcard Profile is created, you can use the Manage Form 990-N Submissions page to:

1. Create a Form 990-N
2. View the status of your existing Form 990-N submission(s)
3. Edit an in-progress Form 990-N
4. Delete an in-progress Form 990-N

Click on the button below to get started.

MANAGE FORM 990-N SUBMISSIONS >

Application Version Number: 1.11.0

Version Build Date: 2022-01-03 15:12



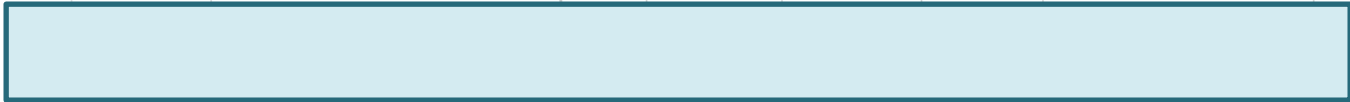
Understanding Branch Taxes



Manage Form 990-N (e-Postcard)

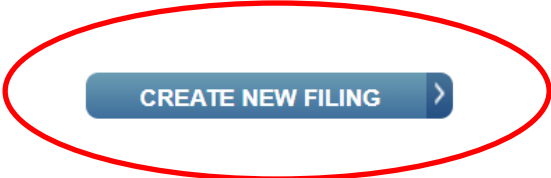
[Home](#) | [Security Profile](#) | [Logout](#)

EIN	Organization Name	Tax Year	End Date	Created On	Status	Submission ID	Action
37-1364	NATIONAL ASSOCIATION OF POSTAL SUPERVISORS PEORIA IL	2017	12-31-2017	04-02-2018	Accepted	10065520180921867080	
37-1364	NATIONAL ASSOCIATION OF POSTAL SUPERVISORS PEORIA IL	2018	12-31-2018	02-05-2019	Accepted	10065520190362564732	
37-1364	NATIONAL ASSOCIATION OF POSTAL SUPERVISORS PEORIA IL	2019	12-31-2019	02-20-2020	Accepted	10065520200513512370	
37-1364	NATIONAL ASSOCIATION OF POSTAL SUPERVISORS PEORIA IL	2020	12-31-2020	01-24-2021	Accepted	10065520210244263705	
37-1364	NATIONAL ASSOCIATION OF POSTAL SUPERVISORS PEORIA IL	2021	12-31-2021	01-10-2022	Accepted	10065520220105115295	



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CREATE NEW FILING >



Understanding Branch Taxes



IRS

Organization Details

Electronic Notice-Form 990-N (e-Postcard)

Organization Information

For the tax year ending
December 31, 2021

Has your organization terminated or gone out of business?
No

Are your gross receipts normally \$50,000 or less?
Yes

Organization's legal name -Line 1
NATIONAL ASSOCIATION OF POSTAL

Organization's legal name -Line 2
SUPERVISORS PEORIA IL

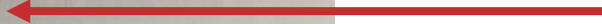
Employer Identification Number (EIN)
371364

PREVIOUS CANCEL FILING CONTINUE

Answer



Answer



Answer



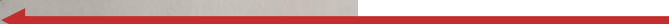
Pre-populated



Pre-populated



Pre-populated



Understanding Branch Taxes



IRS

Contact Information

[Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile Select EIN Organization Details **Contact Information** Confirmation

Electronic Notice-Form 990-N (e-Postcard)

Organization Address and Principal Officer Information

Organization's legal name: **NATIONAL ASSOCIATION OF POSTAL SUPERVISORS PEORIA IL**

If your organization conducts business using another name (DBA), enter other name:

* = required field

Organization:

DBA Name
NAPS Branch 255

DBA Name - continued

ENTER ADDITIONAL DBA NAMES

Country*
US - United States

Number and Street (or PO Box)*
PO Box

City or Town*
BLOOMINGTON

State*
IL - Illinois

Zip Code*
61701

Organization's website address, if applicable

If applicable, Answer

If applicable, Answer

Answer

Answer

Answer


Answer


Answer


If applicable, Answer


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Principal Officer:


Type of Name*
Person  Drop Down: Answer: **Person**


Person Name*
Brian Wagner  Type Person's Name

Country*
US - United States  Drop Down: Answer: **United States**

Number and Street (or PO Box)*
PO Box 100  Type Person's Mailing Address

City or Town*
BLOOMINGTON  Type Person's City

State*
IL - Illinois  Drop Down: Person's State

Zip Code*
61701  Type Person's ZIP

PREVIOUS CANCEL FILING **1st** SAVE FILING **2nd** SUBMIT FILING



Understanding Branch Taxes

Form 990-N **Electronic Notice (e-Postcard)** OMB No. 1545-2085

Department of the Treasury **for Tax-Exempt Organization not Required to File Form 990 or 990-EZ** 2021
Internal Revenue Service

Open to Public Inspection

A For the **2021** Calendar year, or tax year beginning **2021-01-01** and ending **2021-12-31**

B Check if available
 Terminated for Business
 Gross receipts are normally \$50,000 or less

C Name of Organization: **NATIONAL ASSOCIATION OF POSTAL SUPERVISORS PEORIA IL**
PO Box 182,
BLOOMINGTON, IL, US,
61701

D Employee Identification Number **37-1364359**

E Website:

F Name of Principal Officer: **Linda Wilson**
235 Magnolia Drive,
BLOOMINGTON, IL, US,
61701

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

Note: This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.

Print this page



Understanding Branch Taxes



Confirmation

Your Form 990-N(e-Postcard) has been submitted to the IRS

- **Organization Name:** NATIONAL ASSOCIATION OF POSTAL SUPERVISORS PEORIA IL
- **EIN:** 371364359
- **Tax Year:** 2021
- **Tax Year Start Date:** 01-01-2021
- **Tax Year End Date:** 12-31-2021
- **Submission ID:** 10065520220105115295
- **Filing Status Date:** 01-10-2022
- **Filing Status:** Accepted

MANAGE FORM 990-N SUBMISSIONS

Print this page



Understanding Branch Taxes



990-N Properly Filed!

Manage Form 990-N (e-Postcard)

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EIN	Organization Name	Tax Year	End Date	Created On	Status	Submission ID	Action
37-1364	NATIONAL ASSOCIATION OF POSTAL SUPERVISORS PEORIA IL	2017	12-31-2017	04-02-2018	Accepted	10065520180921867080	
37-1364	NATIONAL ASSOCIATION OF POSTAL SUPERVISORS PEORIA IL	2018	12-31-2018	02-05-2019	Accepted	10065520190362564732	
37-1364	NATIONAL ASSOCIATION OF POSTAL SUPERVISORS PEORIA IL	2019	12-31-2019	02-20-2020	Accepted	10065520200513512370	
37-1364	NATIONAL ASSOCIATION OF POSTAL SUPERVISORS PEORIA IL	2020	12-31-2020	01-24-2021	Accepted	10065520210244263705	
37-1364	NATIONAL ASSOCIATION OF POSTAL SUPERVISORS PEORIA IL	2021	12-31-2021	01-10-2022	Accepted	10065520220105115295	
37-1364	NATIONAL ASSOCIATION OF POSTAL SUPERVISORS PEORIA IL	2021	12-31-2021	01-08-2022	Failed MEF	10065520220085109552	

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Double check for failed filing

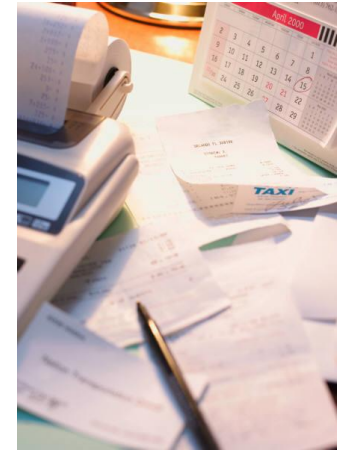
CREATE NEW FILING >



Understanding Branch Taxes

Due Date of the 990N (e-Postcard)

- 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 Dec. 31, the 990-N (e-Postcard) filing is due by 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 Branch's fiscal year ends**



Understanding Branch Taxes

File ! File! File!

- Prior to 2007 tax filing was not mandated for most non-profits
- In 2007, IRS law changed. Every non-profit organization had to file tax returns for 3 consecutive years
- After December 31, 2012 must reapply for non-profit status



Understanding Branch Taxes

File ! File! File!

- An organization that fails to file required 990-N (or information returns – Forms 990 or 990-EZ) for three consecutive years will **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
- If you do not file on time, the IRS may assess your branch a late fee



Understanding Branch Taxes

In Care of Person

- All organizations must have an “In Care Of” person and/or responsible person for tax matters:
 - Sign Tax Exempt Application Forms
 - Sign Annual Tax and Information Returns
- *In Care Of* person should be one of the following individuals in each NAPS Branch

President

Treasurer

Secretary

Secretary/Treasurer



Understanding Branch Taxes

Change of Address or In Care Of Person

Complete & File IRS Form 8822

- To change or update the NAPS Branch address for taxes purposes, file IRS Form 8822
- To change the name and address of the “In Care Of” person for the NAPS Branch file, IRS Form 8822



Understanding Branch Taxes

Forms to File for State Income Taxes

- Tax-exempt/Non-Profit NAPS branches contact State Department of Revenue to determine income tax filing requirements. Each State is different
- Example 1: IL Department of Revenue does not require a branch tax return to be filed, if NAPS Branch files a Federal 990 Form
- Example 2: IL Department of Revenue requires an **IL 990-T** to be completed if a **Federal 990-T** is filed.
Note: 990-T only!



Understanding Branch Taxes

NAPS HQ recommends each branch contact a tax professional for all complicated tax issues related to branch tax filing.



Contact NAPS HQ at napshq@naps.org or at (703) 836-9660

For additional assistance on this topic.



Thank You!



Questions?

