



New IRS Filing Requirement
IRS Form 990N (also known as the e-Postcard)
 June 2008

Alison Walker, Utah PTA Treasurer
 alison@utahpta.org

Beginning with the 2007-2008 fiscal year, *all* PTAs in Utah are required to make an annual filing with the IRS. The determination of which form is required is based on the **Gross Receipts Test** – which looks at a *three-year average* to determine the PTA’s “normal” gross receipts.

The *gross receipts* amount is calculated by totaling all income received during each fiscal year *before* any costs or expenses are deducted. Carryover amounts such as savings accounts and any other funds on hand at the beginning of the fiscal year are not included. The Utah PTA and National PTA portions of membership dues collected should also be excluded, as these amounts do not belong to the local unit PTA and represent a “payable” rather than “income.”

Gross Receipts Test

2007-2008	\$
2006-2007	\$
2005-2006	\$
Total	-----
	divided by 3
Average	-----

Is the average greater than \$100,000? Then file Form 990.
 Is the average greater than \$25,000? Then file Form 990EZ.
 Otherwise, file Form 990N (e-Postcard).

- This new requirement comes from the Pension Protection Act of 2006. The purpose is “to improve **transparency** within the non-profit sector.”
- All PTA units (local, council, and region) not required to file a Form 990EZ will be required to file **Form 990N (e-Postcard)**.
- Form 990N, the e-Postcard, must be **filed electronically** at <http://epostcard.form990.org/>.

- **Only basic information** is required on the form, including PTA name, mailing address (5192 Greenpine Dr., Salt Lake City, UT 84123), EIN, tax period (July 1 to June 30), name and address of an officer, and a statement that the PTA's gross receipts are still normally \$25,000 or less.
- The due date for filing Form 990N is the same as for Form 990EZ – **November 15**. I am recommending that the form be filed as soon as your audit is complete, preferably no later than **September 1**.
- Each PTA that files Form 990N should submit to its council copies of the following:
 - “Gross Receipts Test” calculation,
 - e-Postcard printed from the filing site, and
 - email confirmation sent to the PTA by the IRS.