

## Tax Forms Due May 15

**Once established you must do this yearly otherwise you'll lose your group extension with National FFA Alumni and once that is lost you can never get back on their group extension. So please choose someone that will completely this form yearly for the IRS.**

When your affiliate applied for an Employee Identification Number (EIN), that number was automatically set to default your fiscal year to match National FFA Organization's, which is Jan. 1-Dec. 31 unless you requested that fiscal year be changed. The Internal Revenue Service (IRS) would have to be contacted in order to have made this change. If you affiliate's fiscal year ends Dec. 31, you must file a 990 by May 15.

Any alumni affiliate receiving a Form 990 or Form 990-N must return it to the IRS. Note: If the gross income of your affiliate is normally not more than \$50,000 you are only required to complete the Form 990-N. When gross income is (over the period of two or more years) normally greater than \$50,000 a year, the affiliate must complete the entire Form 990 or 990-EZ. An affiliate should define gross receipts to mean the total amount received from all sources (including membership dues and all fund raising activities) during its annual accounting period, without subtracting any costs or expenses. If the alumni affiliate does not receive Form 990 and does not normally have gross income of \$50,000, the affiliate is not required to file the Form 990. All affiliates must submit either the Form 990-N, the Form 990 or the Form 990-EZ to maintain their nonprofit status.

For more information about the 990, 990-EZ and 990-N, visit [www.irs.gov/charities](http://www.irs.gov/charities). The 990-N e-postcard is a simple, Internet-based form that asks a few identifying questions about your organization. You can only file the e-postcard online; there is no paper form. All you need is access to a computer and an email address. No special software is necessary, and there is no cost to file an e-postcard. It's free! If you choose to, you can file a Form 990 or Form 990-EZ instead of the e-postcard, but it must be a complete return. An incomplete or partially completed Form 990 or Form 990-EZ will not satisfy your annual filing requirement. In addition, you may be assessed a late filing penalty if you file Form 990 or Form 990-EZ late. There is no late filing penalty associated with the e-postcard. However, if you fail to file your e-postcard (or an information return) for three consecutive tax years, your organization will lose its tax-exempt status.

If you have not filed in 3 years, then you will need to fill out a 1023. Please contact the IRS with any questions or instructions on how to get your tax-exempt status back.