

## 990 Filing Instructions

In order to maintain your 501c3 status as a not-for-profit association, the IRS requires that you file a reporting form to them every year. This reporting form is due to the IRS by the 15<sup>th</sup> day of the 5<sup>th</sup> month following the end of your fiscal year, so for our units....November 15<sup>th</sup>. The form that is required is a 990. There are several different 990 forms. Listed below are the 990 forms that could possibly be used by your unit.

**990-N (e-postcard):** This is an online reporting option for PTA units that have total deposits for the year totaling less than or equal to \$50,000. This is total deposits (everything that went through your bank account) not total profit.

**990-EZ:** This is the short form 990 for PTA units that have total deposits for the year totaling more than \$50,000 but less than \$200,000.

**990:** This is the long form 990 for PTA units that have total deposits for the year totaling more than \$200,000.

Most of our units here in Kansas file the 990-N but a few do need to file the 990-EZ. Filing your 990-N is incredibly easy. Here are step by step instructions:

1. Go to [www.irs.gov](http://www.irs.gov)
2. Search for "990 N" and follow the instructions to register as a new user (only have to do this once)
3. Once you have received a login ID, follow instructions to complete your 990-N
  - a. You will be prompted to log in
  - b. You will need the following information to file your 990-N
    - i. Association's EIN
    - ii. Contact information for questions
    - iii. Verification that your Association has deposited less than \$50,000
4. After you have created your 990-N, click on "Submit your form 990-N"
5. When you receive the verification of acceptance, forward it on to the Kansas PTA office at [kansaspta@gmail.com](mailto:kansaspta@gmail.com)

If your unit has deposits of over \$50,000, you will need to file a 990-EZ. Instructions for this can be found in the Money Matters book from National PTA as well as on the IRS website. The 990-EZ is a lot more time consuming than the 990-N and can not be completed online. You will need to print the current year's 990-EZ form off the IRS website or fill it in on the site and print it off. In order to complete the 990-EZ, you will need all the treasury information from July 1 through June 30 of the year you are filing for, all officer/director information, and descriptions of activities. It is Kansas PTA's suggestion that the out-going Treasurer and the incoming Treasurer complete this form together as soon as possible after the fiscal year end. If your unit must file a form 990-EZ and you require assistance, please contact the Kansas PTA Treasurer for help. After the 990-EZ is completed, you will mail it to:

Internal Revenue Service Center  
Ogden, UT 84201-0027

You will also need to make a copy for your records and a copy to send to the Kansas PTA office via email or postal mail.