

GUIDELINES FOR 990N FILINGS FOR TAX YEAR 2010

These guidelines apply to all Chapters, Districts, and Regions eligible to file the 990N (receipts normally of \$50,000 or less)

1. 990N (e postcard) should be filed by the Director who completed the Financial Report for 2010.
2. 990N should be filed as soon as possible after Jan. 1, 2011.
3. When filing the 990N, the DBA should show either the Chapter, District, or Region (example TN-A, TN District or Region N)
4. The acceptance e-mail received from Urban Institute should be forwarded to 990N@gwrra.org When forwarding the e-mail the subject line should contain the Chapter, District, or Region (example TN-A, TN District or Region N)
5. Once the acceptance e-mail is received, log back on and click on the link to view the e-postcard and print a copy to be attached to your Financial Report and forwarded to the appropriate Director.
6. If the e-mail you receive from Urban Institute states that the filing was rejected, you should immediately call the IRS at the number listed on the e-mail to inquire as to why the filing was rejected. If it is an address issue, you will need to be able to tell them the address you used for the filing and possibly the old address. If you are not shown as a subordinate to GWRRRA, e-mail Jeff Liner at jeffcherri@charter.net so that a letter can be sent to the IRS stating that you are a subordinate.
7. 8822's for new Directors taking office Jan 1, 2011 must now be sent to the Appointing Officer for processing and not sent to the IRS until the 990N is filed and accepted.
8. If you are unsure about the address to use in the filing, call the IRS at 1-877-829-5500 and give them your EIN #. Tell them you are unsure about the address they have listed. Give them the address you think it should be, they will either confirm the address or tell you they have another one listed. Give them the previous address to confirm the one they have listed. The 990N should be filed using that address. An 8822 can then be filed to change the address.
9. All 8822 Change of address forms should now be sent to your Appointing Officer along with your Officer Change paperwork, not to the IRS. Your Appointing Officer will copy the form for his file before sending the form in to the IRS. The 8822 will be held by your Appointing Officer until confirmation of accepted 990N filing is received. ***Those Directors who have already mailed an 8822 to the IRS should contact the IRS at the number listed above to confirm the correct address for filing before they attempt to file the 990N.***