

Report on IRS Requirements for Filing Annual Tax Forms

This form and necessary documentation must be completed and mailed to NCTE with the application or report by January 30 of each year.

NOTE: All IRS forms (990, 990-EZ, 990-N, 990-T) are due by November 15 to the IRS Service Center, Ogden, Utah 84201-0027. Your return is based on the fiscal year that ended June 30 of the year in which you are filing.

Name of Affiliate/Assembly/TYCA-Regional/TAWLGroup:

Determine which category your group is in and check all that apply:

Category A: Gross receipts are normally less than \$25,000 and organization did not receive a Form 990 or 990-EZ from the IRS

_____ Our organization's annual gross receipts are normally less than \$25,000 and I did not receive a Form 990 or 990-EZ from the IRS with a preaddressed label for most recent fiscal year, which ended June 30.

_____ I am including the Financial Report for the fiscal year that ended June 30 which **must be completed** with this application or report.

- **NOTE:** Some states also require that you complete a return and a Financial Report. Check with your state tax office on this.
- ****NOTE:** Beginning with the fiscal year ending June 2008 your organization must electronically file form 990-N (e-Postcard) annually by November 15 or lose your tax-exempt status.

Category B: Gross Receipts are normally less than \$25,000 and your organization received a Form 990 or 990-EZ from the IRS

_____ Our organization's annual gross receipts are normally less than \$25,000, but I received a Form 990 or 990-EZ from the IRS with a preaddressed label for the most recent fiscal year.

_____ I sent the form to the IRS by November 15 with the preaddressed label, checking the boxes that say our organization is 501(c)(3) and that our annual receipts are normally less than \$25,000, and signing the return.

_____ I have included **the required copy** of Form 990 or 990-EZ with this application or report.

- **NOTE:** Some states also require that you complete a return and a Financial Report. Check with your state tax office on this.
- ****NOTE:** Beginning with the fiscal year ending June 2008 your organization must electronically file form 990-N (e-Postcard) annually by November 15 or lose your tax-exempt status.

Category C: Gross Receipts are more than \$25,000 and less than \$100,000, and total assets are less than \$250,000

_____ Our organization's annual gross receipts are more than \$25,000 and less than \$100,000, and total assets are less than \$250,000 at the end of the year.

_____ By November 15, I filed Form 990 or 990-EZ for the fiscal year ending June 2008 with the IRS.

_____ I have included **the required copy** of Form 990 or 990-EZ with this application or report.

- **NOTE:** Some states also require that you complete a return or a Financial Report. Check with your state tax office on this.

Option D: Gross receipts are more than \$100,000 and total assets are more than \$250,000

_____ Our organization's annual gross receipts are more than \$100,000 or our total assets are more than \$250,000 at the end of the year.

_____ By November 15, I filed Form 990 for the fiscal year ending June 2008 with the IRS.

_____ I have included **the required copy** of Form 990 with this report.

- **NOTE:** Some states also require that you complete a return. Check with your state tax office on this.

Income from Unrelated Trade or Business:

Please check the following box if it pertains to your organization and follow the instructions given if checked.

_____ Our organization has gross income from an unrelated trade or business of \$1,000 or more. See "Brief Explanation of Unrelated Business Income Tax"

Form 990-T should be filed with the IRS by November 15. Note that some states also require that you complete a return or a Financial Report. Check with your state tax office on this. **A copy of Form 990-T must be included with this application or report.** To receive a copy of Form 990, 990-EZ, or 990-T, visit the IRS website at <http://www.irs.gov/formspubs/index.html>.

Signed: _____ Title: _____