

## **NEW IRS FILING REQUIREMENTS FOR REGIONAL CLUBS AND CHAMPIONSHIP ORGANIZATIONS**

Submitted by Janet Chase, ABC Treasurer

The following notice explains important new annual IRS filing requirements. Many clubs have received communication from IRS; however, others have not. **Since most clubs have a calendar operating year, this requirement will be effective for the year 2007, with a filing deadline of May 15, 2008.** The IRS has indicated it will revoke the tax-exempt status of any organization that fails to meet its filing requirement for three consecutive years. Certain of the "older" regional clubs are covered by the group tax return that American Brittany Club files and their only requirement will be to annually verify to the American Brittany Club that their annual gross receipts are under \$25,000. I will be contacting the club secretaries for that verification. Any organization with gross receipts over \$25,000 will need to file its own tax return. A list of regional clubs included in the group return filed by American Brittany Club is listed below. I am available to answer questions or provide assistance to any regional club that needs help with this. My email address is [jchase6791@aol.com](mailto:jchase6791@aol.com); home phone is 618-282-5641.

### **AMERICAN BRITTANY CLUB REGIONAL CLUBS IN GROUP FILING AS OF 12/31/07**

Alamo	Minnesota
Aloha	Missouri
Anthracite	Missouri Valley
Badger	Nebraska
Buckeye	Northern California
California	Northern Virginia
Central California	Pennsylvania
Central Gulf Coast	Sahuaro
Central New Mexico	San Diego
Del Val	Skyline
Fort Worth	Sunland
Golden Empire	Susquehanna
Greater St. Louis	Tidewater
Hudson Valley	Upper New York
Idaho	Wasatch Front
Illinois	Western Michigan
Indian Nations	Whid Isle
Lone Star	



## New Annual Electronic Filing Requirement for Small Tax-Exempt Organizations — e-Postcard (Form 990-N)

Beginning in 2008, small tax-exempt organizations that previously were not required to file returns may be required to file an annual electronic notice, Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ*. This filing requirement applies to tax periods beginning after December 31, 2006. Organizations that do not file the notice will lose their tax-exempt status.

Small tax-exempt organizations, whose gross receipts are normally \$25,000 or less, are not required to file Form 990, *Return of Organization Exempt From Income Tax*, or Form 990-EZ, *Short Form Return of Organization Exempt from Income Tax*. With the enactment of the Pension Protection Act of 2006 (PPA), these small tax-exempt organizations will now be required to file electronically Form 990-N, also known as the e-Postcard, with the IRS annually. Exceptions to this requirement include organizations that are included in a group return, private foundations required to file Form 990-PF, and section 509(a)(3) supporting organizations required to file Form 990 or Form 990-EZ. In addition, this filing requirement does not apply to churches, their integrated auxiliaries, and conventions or associations of churches.

The IRS began mailing educational letters in July 2007 notifying small tax-exempt organizations that they may be required to file the e-Postcard. The IRS is developing an electronic filing system (there will be no paper form) for the e-Postcard and will publicize filing procedures when the system is completed and ready for use.

The PPA requires the IRS to revoke the tax-exempt status of any organization that fails to meet its annual filing requirement for three consecutive years. Therefore, organizations that do not file the e-Postcard (Form 990-N), or an information return Form 990 or 990-EZ for three consecutive years, will have their tax-exempt status revoked as of the filing due date of the third year.

If you would like additional information about this new filing requirement, including notification when the filing system is ready, or information about other new developments, [subscribe](#) to Exempt Organization's EO Update, a regular e-mail newsletter that highlights new information posted on the Charities pages of [irs.gov](http://irs.gov).

### Additional Information:

- [Frequently Asked Questions](#)
- [Temporary Regulations](#) (November 15, 2007)
- [Sample letter](#) notifying organizations of new filing requirement
- [News release](#) - IR-2007-129 (July 12, 2007)
- [Educational tools](#): Help spread the word - Help small tax-exempt organizations stay exempt!