




National Association of Government Employees

AFFILIATED WITH THE SERVICE EMPLOYEES INTERNATIONAL UNION

MEMORANDUM

To: All NAGE Presidents

From:  James G. Farley
National Executive Vice President/Treasurer

Date: March 25, 2008

Re: IRS FORM 990-N Requirements

159 Burgin Parkway
Quincy, MA 02169

phone 617.376.0220

Last September, I wrote a letter to each of our locals informing you that the IRS intended to require a new form 990-N to be filed by our locals with gross receipts of less than \$25,000.00. The IRS has now published this form; a postcard which is largely informational in nature. Below are instructions for filing this form:

For all affiliated organizations with annual gross receipts totaling \$25,000 or less and whose fiscal year ends December 31, 2007 or thereafter, you are now required to file Form 990-N with the Internal Revenue Service. Form 990-N (also known as the e-Postcard) is required to be filed electronically, there is no paper form for Form 990-N.

Form 990-N is required to be filed by the 15th day of the 5th month after the end of your fiscal year. Accordingly, for organizations with a fiscal year end of December 31, 2007 the Form 990-N is due to be filed no later than May 15th, 2008. The information necessary for filing Form 990-N is as follows:

1. Employer Identification Number (EIN), also known as a Taxpayer Identification Number (TIN) (usually the number you use on your bank account)
2. Tax year (fiscal period)
3. Legal name and mailing address of your local
4. Any other names the organization uses
5. Name and address of a principal officer
6. Web site address if the organization has one (local web site)
7. Confirmation that the organization's annual gross receipts are normally \$25,000 or less.

To access Form 990-N (e-Postcard) go to:

1. www.epostcard.form990.org
2. Click on the filing instructions for Form 990-N
3. Print out these instructions and then return to the main e-postcard page to access the electronic Form 990-N and follow the instructions.

Please Note – NAGE does not file a “group” Form 990. Accordingly, although you are covered under NAGE’s group tax exemption (#2480), you are not covered under any group Form 990 because NAGE does not file its Form 990 as a group filing.

It is important that you file this form on behalf of your local. Please attempt to file via the website, if you have questions or have difficulty filing the form, I will be happy to answer your questions and assist you.

You can contact me directly at 617.376.7212 or via email at jfarley@nage.org.

Thank you.