

AMERICAN CRIMINAL JUSTICE ASSOCIATION

LAMBDA ALPHA EPSILON

IRS Requirements of ACJA-LAE Chapters IMPORTANT!!!

Employer Identification Number (EIN)

The Internal Revenue Service (IRS) requires that **ALL of the ACJA/LAE chapters** have an Employment Identification Number (EIN). Chapters will need this number if they intend to open a checking account, have fund raisers, etc. All chapters need an EIN number even if they ARE NOT going to open a bank account, etc. All ACJA/LAE chapters are included under the National's Group Exemption Number, however, all chapters have to obtain their own EIN number.

The National Office has filed for and obtained the chapter's EIN number from the Internal Revenue Service. (Please see attached.)

e-Postcard

Since 2008, small tax-exempt organizations (including ALL ACJA-LAE chapters) are required to submit an annual electronic notice, Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations NOT REQUIRED to file Form 990 or 990-EZ. 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 (PPA) of 2006, these small tax-exempt organizations, including ALL chapters, are required to electronically submit Form 990-N, also known as the e-Postcard, with the IRS annually for tax periods beginning after December 31, 2006. Chapters will need their EIN number to file the e-Postcard.**

The e-Postcard requires chapters to provide basic information such as their Employer Identification Number (EIN), Name or Organization, Chapter Name and Address, Website Address, if applicable, Name and Address of a Principal Officer/Advisor of the Chapter, and a statement that the chapter's annual gross receipts are still \$25,000 or less.

How to Submit the e-Postcard

Chapters MUST submit the e-Postcard electronically each year by May 15th for the preceding year. There will be no paper form. Chapters should use a tax period beginning January 1 and ending December 31 of each year. The e-Postcard takes less than five (5) minutes to complete. There is a direct link to the e-Postcard on our web site.

Consequences of NOT Filing the e-Postcard

The Pension Protection Act (PPA) requires the IRS to "revoke" the tax-exempt status of any chapter that fails to meet its annual filing requirement for three consecutive years. Therefore, any chapter that does not file the e-Postcard (or the required 990 Form if a chapter makes in excess of \$25,000 during the year) will have their tax-exempt status revoked as of the filing due date of the third year.

If a chapter has their tax-exempt status revoked, the chapter must apply (or reapply) for tax-exempt status and pay the appropriate user fee to have its tax-exempt status reinstated for failing to file the e-Postcard.

If you have any questions, please call Amanda Riley at the National Office, (940) 290-4636.

