

**NEW  
IRS**

**FILING  
REQUIREMENTS**



**Under \$25,000?**

**File Form 990-N**

**Over \$25,000?**

**File Full 990 tax return**

**Due In By October 15, 2009**

Most tax-exempt organizations with gross receipts **under \$25,000** must file Form 990-N. If your AMBUCS chapter normally has gross receipts **over \$25,000** you must file the full Form 990 tax return. Form 990-N is a short form which is filed electronically on the IRS website. Go to [www.irs.gov/charities](http://www.irs.gov/charities) to find the form and instructions. Look for the heading "Annual Electronic Filing Requirement for Small Exempt Organizations – Form 990-N (e-postcard)." For AMBUCS chapters, Form 990-N is due on the 15th day of the 5th month after the close of the tax year. **That means AMBUCS chapters tax returns are due by October 15th of each year. Failure to file Form 990-N can lead to loss of tax-exempt status.**

For more information, please visit or <http://www.ambucs.org/new-irs-filing-requirements-for-chapters-2> or contact Dannell Copeland at the AMBUCS Resource Center at 336-852-0052 ext. 15, or via email at [Dannell@ambucs.org](mailto:Dannell@ambucs.org).