

Section: Funding & Budget:

Policy # 200.4

Subject: SCAPAN Tax exempt responsibilities

Origin: 1/09

Purpose: To maintain tax exempt status

Process:

1. SCAPAN accounting period ends 12-31
2. SCAPAN must file a 990 each year by May 15th
 - a. As long as our gross receipts for the previous year are less than \$25,000 (2010 this amount increases to <\$50,000), we are to fill out a 990 N electronic e post card.
 - b. If receipts gross more than \$25,000 (>\$50,000 starting 2010) will need to follow instructions on irs.gov web site for different 990 form or call 877-829-5500 for help. **REMEMBER THE FORMS MUST BE IN BY MAY 15TH FOR THE PREVIOUS YEAR!!!**
 - c. Treasurer to review IRS web site during year. Will contact IRS as necessary to maintain tax-exempt status.

Steps to File:

- 1) Go to irs.gov
- 2) Select Charity tab (at top of page)
- 3) Select Annual Electronic (etc) for small businesses
- 4) Follow instructions. You will be navigated away from the IRS web site.
- 5) Our login will be our EIN # (minus the dash and plus 01 at the end. May prompt to increase the last two numbers each year. Ex. 02, 03, 04)
- 6) Our password is SCAPAN
- 7) Our name is ASPAN SCAPAN (this info can be changed by following prompts if need

Reviewed: 9/09