

THE MILITARY ORDER
OF THE WORLD WARS



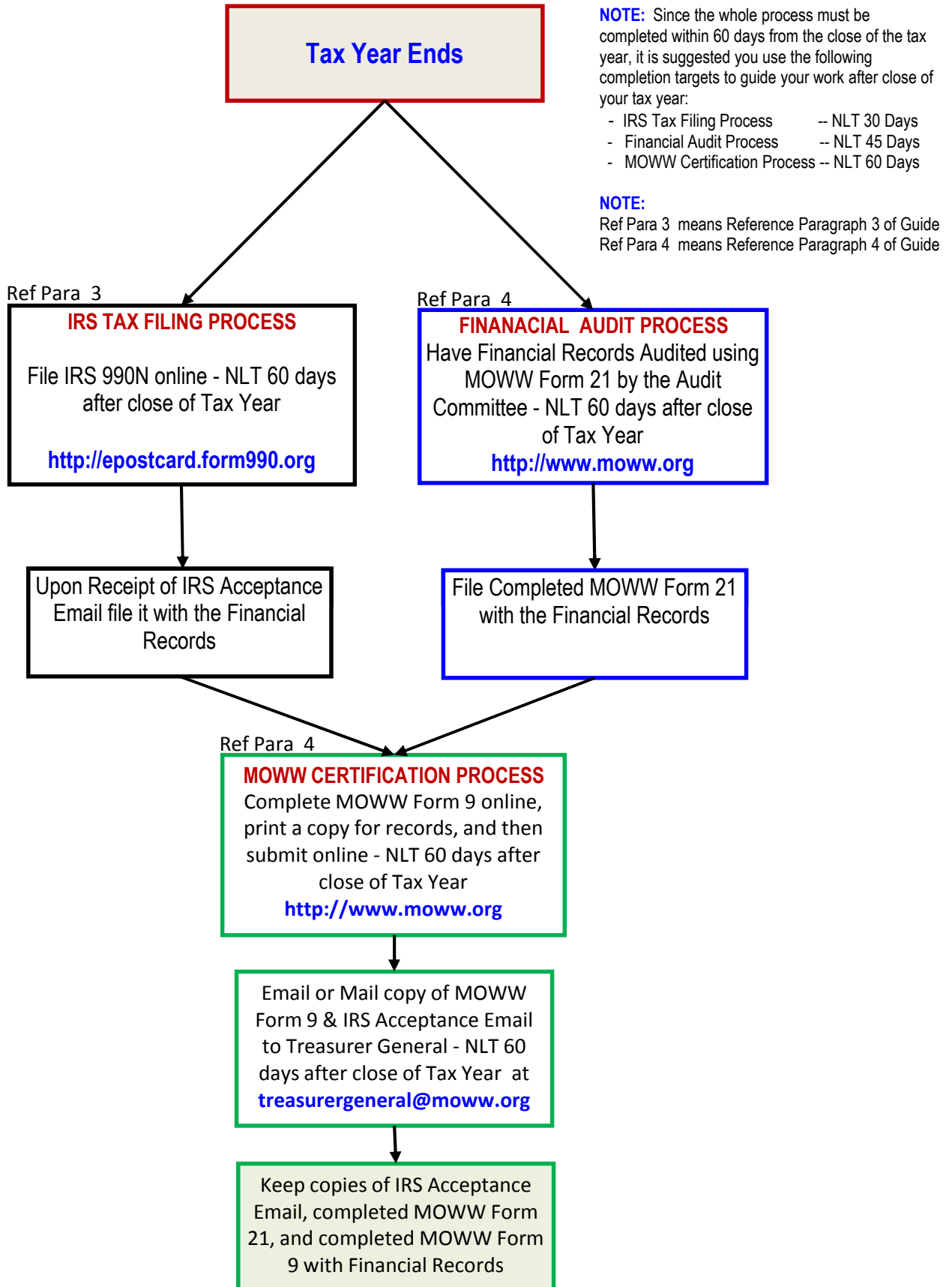
COUNCIL OF REGION COMMANDERS

**TAX FILING &
CERTIFICATION GUIDE**

(FOR CHAPTERS, DEPARTMENTS, & REGIONS)

1 JUNE 2015

Tax Filing & Certification Flow Chart



IRS Tax Filing & Certification Guide

1. Purpose:

To provide Commanders and Treasurers with a simple, step by step guide to meet MOWW IRS Tax Compliance requirements. The guide is only an instruction set to meet current MOWW policy.

2. General: The following tax reporting requirements are:

a. File an on-line IRS Form 990-N (e-Postcard) with the IRS NLT 60 days after the end of the organization's (Chapter, Department or Region) tax year. (ex: tax year end 30 Jun, submit NLT 31 Aug).

b. Receive IRS email confirmation receipt and retain copy in organization's financial records.

c. Have Finance Committee audit financial records NLT 60 days after close of tax year using MOWW Form 21. File completed Form 21 with organization's financial records.

d. Fill out and submit online MOWW Form 9. Submit a copy of MOWW Form 9 along with the IRS email confirmation that the e-Postcard filing was accepted by the IRS to the Treasurer General NLT 60 days after the organization's tax year ends. (ex: tax year ends 30 Jun, submit Form 9 & IRS receipt to TG NLT 31 Aug). The key here is "after the organization's" tax year ends.

Note 1: MOWW Treasurer General's email address is: treasurergeneral@moww.org and his residence phone number is 443-817-2557.

3. Specifics: IRS Filing Requirements

Scenario 1: Organization (Chapter, Department or Region) in compliance the previous year:

a. Go to this website address by typing the address in your web browser or in your search window and selecting the first item: <http://epostcard.form990.org>

b. Urban Institute website shows e-Postcard in upper right of the screen. Follow the three instructions provided there: **Note: You must have a LOGIN ID & PASSWORD to file on this site.**

1) For new user to register and obtain a login ID. If you already have a login ID, go to step 2.

2) Create your Form 990-N (e-Postcard), click on link shown in step 2 to begin.

3) Complete and submit Form 990-N (e-Postcard), click on "submit Filing to IRS".

Note: To complete the Form 990-N (e-Postcard), imperative you have the following information:

Have this information available before you start filling out the e-Postcard online.

- Chapter EIN: This number is sometimes referred to as a Taxpayer Identification Number (TIN). This is the same number you would have used when you applied for Federal tax-exempt status. An EIN consists of 9 digits and the format of the number is NN-NNNNNNN (for example: 00-1234567).

- Your organization's (Chapter, Department, or Region) legal name.
- Be able to answer, has your organization terminated or gone out of business?
- Are your gross receipts normally \$50,000 or less?
- Organization's (Chapter, Department, or Region) mailing address; city, state & zip code.
- Organization's (Chapter, Department, or Region) website address, if you have one.
- Name and address of your organization's principal officer (Commander or Treasurer).

Scenario 2: Organization (Chapter, Department or Region) has not filed for the previous 1 to 3 completed tax years.

In this scenario, your organization has until the 15th day of the 5 month after the close of your third tax year without filing to file and retain your tax exempt status. You simply follow the procedures outlined above. You do not file for prior years, just the most recently completed tax year.

Scenario 3: Procedures for Reinstatement, your organization is no longer tax exempt.

In this scenario, a chapter has not filed the required Form 990-N (e-Postcard) for three consecutive years and were notified by the IRS they were no longer tax exempt. Reinstatement is somewhat complex and this guide will provide you with an overview and the IRS link to access the specific options and requirements of each.

There are 4 options or procedures available for reinstatement;

- Streamlined Retroactive Reinstatement (no previous revocation & within 15 months of date of revocation date).
- Retroactive Reinstatement Process (within 15 months of date of revocation).
- Retroactive Reinstatement (After 15 months of date of revocation).
- Post-Mark Date Reinstatement

The IRS link to get access to the above specific requirements is:

<http://www.irs.gov/Charities-&Non-Profits/Charitable-Organizations/Automatic-Revocation-How-to-Have-Your-Tax-Exempt-Status-Retroactively-Reinstated>

Once on this site, if you find yourself in a maze or the confusion pain exceeds the pleasure, please contact the Treasurer General at the email address or phone number provided in the General paragraph above.

4. MOWW Compliance Certification Process:

MOWW Website Access:

- Sign on to MOWW website at <http://www.moww.org>
- On home page, click on "Companions Only".
- Input Username: "moww" and Password: "preamble1919".

Financial Audit Process: MOWW Form 21

a. Find MOWW Form 21 on the MOWW website and have the financial records audited using this form by your organization's Finance or Audit Committee NLT 60 days after close of the Tax Year.

b. Remember that confirmation of this audit must be noted on MOWW Form 9, IRS Reporting Certification, therefore the audit must be completed before MOWW Form 9 is submitted online.

IRS Reporting Certification Process: MOWW Form 9

a. Find Form 9 on MOWW Web Site and input the required information online certifying that your organization has conducted a financial audit and filed the required IRS tax forms for the tax year just completed. This must be submitted online NLT 60 days after close of your tax year.

b. Email or mail a copy of the MOWW Form 9 and the IRS acceptance email to the Treasurer General NLT 60 days after close of the tax year. Treasurer General's email address is treasurergeneral@moww.org

c. Keep copies of the IRS acceptance email, the completed copies of MOWW Form 21 and MOWW Form 9 with the organization's financial records.

To Check Your Organization's MOWW Compliance Status

Go to the "Reports & Databases" tab of the "Companions Only" section of the MOWW website and review the Treasurer General's "IRS Filing & HQ Certification" spreadsheet.

5. Summary:

As indicated in the General section above, there are four key procedures for chapters to follow in order to satisfy both the IRS tax filing process as well as the MOWW certification process. The Form 990-N (e-Postcard) preparation and submittal are critical path items. Each organization with an EIN must understand the EIN significance to obtaining a Login ID and the information required to complete the e-Postcard questions. This guide is intended to provide new Commanders and Treasurers with an overview of the process and a helpful guide or road map that will assist in their efforts to achieve the annual IRS tax compliance requirements of the Order.