



Step-by-Step Instructions to complete the 990N

Step 1: Go to www.irs.gov

Step 2: Click on “File Your Tax Return”

The screenshot shows the IRS website homepage in a web browser. The browser's address bar displays "http://www.irs.gov/". The page features the IRS logo at the top left and a navigation menu with categories: Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. A large blue arrow points to the "File Your Tax Return" button, which is the first of four main action buttons. Other buttons include "Get Your Refund Status", "Pay Your Tax Bill", and "IRS.gov En Español". Below the navigation menu, there are several content sections: "Forms and Pubs" with links to forms like 1040, 941, 1040EZ, 2290, W-4, Tax Table, W-9, Pub 15, 1099-MISC, and Pub 17; "Hot Topics" with links to address changes, Form 2290 deadlines, mistakes on returns, tax preparation resources, and ACA provisions; "Tools" with links to online payment plans, tax transcripts, filing PINs, employer ID numbers, and amended returns; "Filing & Payment" with logos for "where's my refund?", "freefile", "e-file", and "EFTPS"; "News" with articles on trucker tax returns and scam artists; and "Social Media" with a YouTube video player. The Windows taskbar at the bottom shows the time as 3:41 PM on 9/1/2015.

Step 3: Click on Charities & Non-Profits



The screenshot shows the IRS website interface. At the top, there is a navigation bar with the IRS logo, a search bar, and various utility links like 'Subscriptions', 'Language', and 'Information For...'. Below this is a main navigation menu with tabs for 'Filing', 'Payments', 'Refunds', 'Credits & Deductions', 'News & Events', 'Forms & Pubs', 'Help & Resources', and 'for Tax Pros'. The 'Filing' tab is active. A large blue arrow points to the 'Charities & Non-Profits' link in the left sidebar menu. The main content area is titled 'Filing Your Taxes' and includes a notification about Direct Pay, a 'Get Ready' section with links like 'Do you need to file a return?', and a 'Your Filing Options' section with links like 'Explore your electronic filing options'. There is also a 'Free File...' promotion and a 'Get Help' button.

http://www.irs.gov/Filing/Charities-&-Non-Profits

100%

3:41 PM
9/1/2015

Step 4: Click on “Annual Electronic Filing Requirement for Small Exempt Organizations Form 990-N E-Postcard”

The screenshot shows the IRS website interface. At the top, the URL is <http://www.irs.gov/Filing/Charities-&-Non-Profits>. The main navigation bar includes links for Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. A search bar is located in the top right. The main content area is titled "Filing Information For Charities & Non-Profits" and contains several sections. A blue arrow points to the link "Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)".

IRS

Subscriptions Language Information For...

Search Advanced

Filing Payments Refunds Credits & Deductions News & Events Forms & Pubs Help & Resources for Tax Pros

Filing

Small Businesses & Self-Employed
Corporations
Charities & Non-Profits
Government Entities
Partners
Estate & Tax

Filing Information For Charities & Non-Profits

e-file for Charities and Non-Profits
Electronic filing for Charities and Nonprofits is available. Some organizations may be required to file returns electronically beginning in 2006 for TY2005.

Form 990 Resources and Tools for Exempt Organizations
Form 990 Resources and Tools for Exempt Organizations

Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)
You will find information about the e-Postcard filing requirements and links to the filing system and public disclosure site on this page.

Applying for Tax Exempt Status
Information about how to apply for IRS recognition of tax-exempt status.

Find a Form

- Form 990
- Form 990 Instructions
- Form 990-N
- Form 1099-MISC
- Current Forms, Pubs
- Prior Year Forms, Pubs
- Order a Form or Pub

100%

3:43 PM
9/1/2015

Step 5: In the box located in the center of the screen, under “How to File”; click on this link highlighted in blue.

The screenshot shows a web browser window displaying the IRS website page titled "Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)". The page content includes:

- Charitable Organizations** (with sub-links for Churches & Religious Organizations, Political Organizations, Private Foundations, Other Non-Profits, and Contributors)
- Charities & Non-Profits Topics** (with sub-links for A-Z Index, Search for Charities, Calendar of Events, Charity and Nonprofit Audits, Free e-Newsletter, and Online Training)
- Government Entities** (with a blue arrow pointing to it)
- Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)**
 - Most small tax-exempt organizations whose annual [gross receipts](#) are [normally \\$50,000 or less](#) are required to electronically submit Form 990-N, also known as the *e-Postcard*, unless they choose to file a complete Form 990 or Form 990-EZ instead.
 - If you do not file your *e-Postcard* on time, the IRS will send you a reminder notice. There is no penalty assessment for late filing the *e-Postcard*, but an organization that fails to file required *e-Postcards* (or information returns – Forms 990 or 990-EZ) for three consecutive years will [automatically lose its tax-exempt status](#). The revocation of the organization's tax-exempt status will not take place until the filing due date of the third year. Watch the IRS YouTube [presentation](#).
 - Due Date of the e-Postcard**

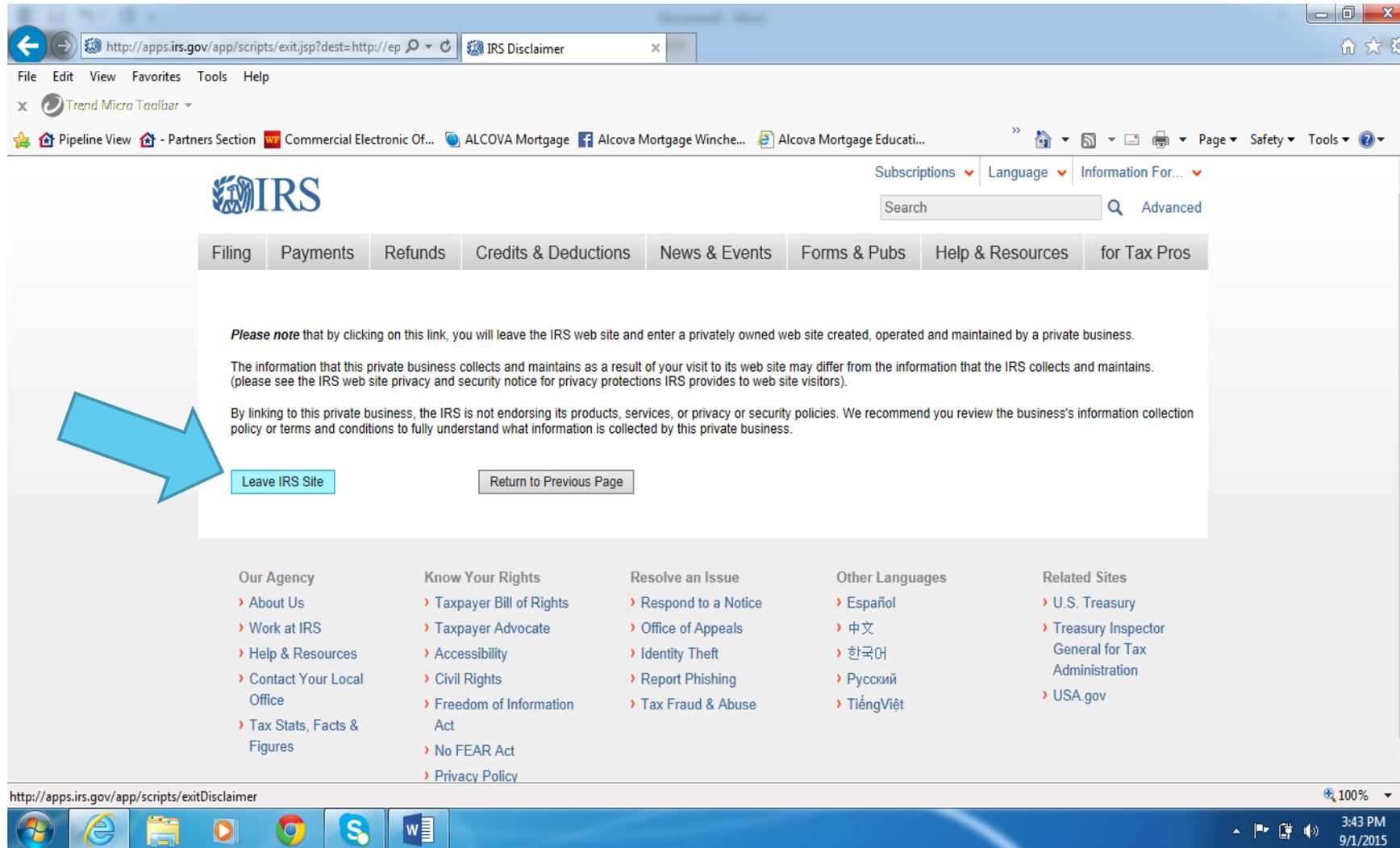
The *e-Postcard* is due every year by the 15th day of the 5th month after the close of your [tax year](#). For example, if your tax year ended on December 31, the *e-Postcard* is due May 15 of the following year. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. You cannot file the *e-Postcard* until after your tax year ends.
 - How to File**

Use [this link](#) to file the *e-Postcard*. If you have trouble accessing the system using that link, you may be able to access the filing site directly by typing or pasting the following address into your Internet browser: <http://epostcard.form990.org>. When you access the system, you will leave the IRS site and file the *e-Postcard* with the IRS through our trusted partner, Urban Institute. The form must be completed and filed electronically. There is no paper form.
 - Information You Will Need to File the e-Postcard**

The *e-Postcard* is easy to complete. All you need is [eight items of basic information](#) about your organization.

The Windows taskbar at the bottom shows the time as 3:43 PM on 9/1/2015.

Step 6: Click on “Leave IRS Site”



The screenshot shows a web browser window displaying the IRS website's exit disclaimer. The browser's address bar shows the URL: `http://apps.irs.gov/app/scripts/exit.jsp?dest=http://ep`. The page features the IRS logo at the top left and a navigation menu with categories like Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. A search bar is also present. The main content area contains a disclaimer text and two buttons: "Leave IRS Site" and "Return to Previous Page". A large blue arrow points to the "Leave IRS Site" button. The footer of the page lists various links under categories such as "Our Agency", "Know Your Rights", "Resolve an Issue", "Other Languages", and "Related Sites". The Windows taskbar at the bottom shows the system tray with the time 3:43 PM and date 9/1/2015.

Please note that by clicking on this link, you will leave the IRS web site and enter a privately owned web site created, operated and maintained by a private business.

The information that this private business collects and maintains as a result of your visit to its web site may differ from the information that the IRS collects and maintains. (please see the IRS web site privacy and security notice for privacy protections IRS provides to web site visitors).

By linking to this private business, the IRS is not endorsing its products, services, or privacy or security policies. We recommend you review the business's information collection policy or terms and conditions to fully understand what information is collected by this private business.

[Leave IRS Site](#) [Return to Previous Page](#)

Our Agency

- › About Us
- › Work at IRS
- › Help & Resources
- › Contact Your Local Office
- › Tax Stats, Facts & Figures

Know Your Rights

- › Taxpayer Bill of Rights
- › Taxpayer Advocate
- › Accessibility
- › Civil Rights
- › Freedom of Information Act
- › No FEAR Act
- › Privacy Policy

Resolve an Issue

- › Respond to a Notice
- › Office of Appeals
- › Identity Theft
- › Report Phishing
- › Tax Fraud & Abuse

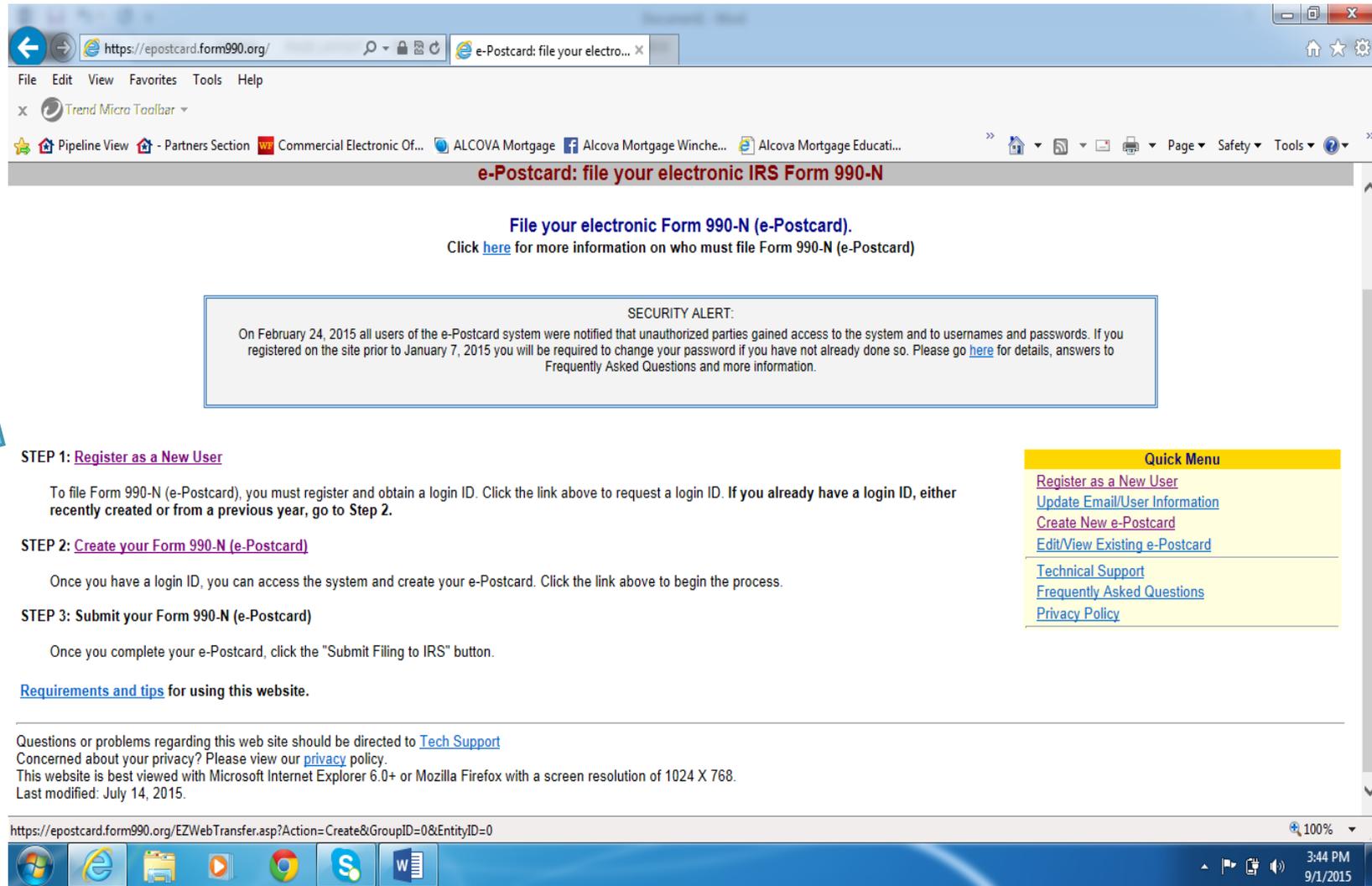
Other Languages

- › Español
- › 中文
- › 한국어
- › Русский
- › TiếngViệt

Related Sites

- › U.S. Treasury
- › Treasury Inspector General for Tax Administration
- › USA.gov

Step 7: If you need to register as a new user, Click on “Register as a New User” and follow the steps on the next slide



The screenshot shows a web browser window with the URL <https://epostcard.form990.org/>. The page title is "e-Postcard: file your electronic IRS Form 990-N". The main heading is "File your electronic Form 990-N (e-Postcard)." with a link to "Click here for more information on who must file Form 990-N (e-Postcard)". A security alert box states: "SECURITY ALERT: On February 24, 2015 all users of the e-Postcard system were notified that unauthorized parties gained access to the system and to usernames and passwords. If you registered on the site prior to January 7, 2015 you will be required to change your password if you have not already done so. Please go here for details, answers to Frequently Asked Questions and more information." A yellow "Quick Menu" box contains links: "Register as a New User", "Update Email/User Information", "Create New e-Postcard", "Edit/View Existing e-Postcard", "Technical Support", "Frequently Asked Questions", and "Privacy Policy".

STEP 1: Register as a New User

To file Form 990-N (e-Postcard), you must register and obtain a login ID. Click the link above to request a login ID. If you already have a login ID, either recently created or from a previous year, go to Step 2.

STEP 2: Create your Form 990-N (e-Postcard)

Once you have a login ID, you can access the system and create your e-Postcard. Click the link above to begin the process.

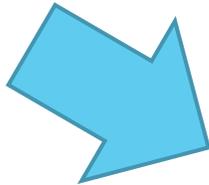
STEP 3: Submit your Form 990-N (e-Postcard)

Once you complete your e-Postcard, click the "Submit Filing to IRS" button.

[Requirements and tips](#) for using this website.

Questions or problems regarding this web site should be directed to [Tech Support](#)
Concerned about your privacy? Please view our [privacy](#) policy.
This website is best viewed with Microsoft Internet Explorer 6.0+ or Mozilla Firefox with a screen resolution of 1024 X 768.
Last modified: July 14, 2015.

<https://epostcard.form990.org/EZWebTransfer.asp?Action=Create&GroupID=0&EntityID=0>



- ▶ Step 1: Register as a New User (*or go to next page*)
- ▶ *If you do not know your login ID or are a first time user:*
- ▶ Your login ID starts with the EIN of your organization (without the dash/hyphen) plus two digits. The two digits are placed at the end of the EIN and are 01 for the first person who prepares the organization's 990-N (e-postcard). That login ID does not change until a new person takes over preparing the Form 990-N. The new person would obtain their own login ID - which will end with 02. So for EIN 80-0672594, the first login ID would be 80067259401. The Login ID for the next person who prepares the 990-N would be 80067259402, and so on. If the same person prepares the Form 990-N each year, their login ID does not change from year to year.
- ▶ Once this step is completed, it will list the organization as West Virginia Congress of Parents and Teachers. Follow the prompts and fill out the information requested and create a new password.

If you know your login and password, skip Step 1 and proceed to Step 2: Create your Form 990-N (e-Postcard)

e-Postcard: file your electronic IRS Form 990-N

File your electronic Form 990-N (e-Postcard).
Click [here](#) for more information on who must file Form 990-N (e-Postcard)

SECURITY ALERT:
On February 24, 2015 all users of the e-Postcard system were notified that unauthorized parties gained access to the system and to usernames and passwords. If you registered on the site prior to January 7, 2015 you will be required to change your password if you have not already done so. Please go [here](#) for details, answers to Frequently Asked Questions and more information.

Quick Menu

- [Register as a New User](#)
- [Update Email/User Information](#)
- [Create New e-Postcard](#)
- [Edit/View Existing e-Postcard](#)

- [Technical Support](#)
- [Frequently Asked Questions](#)
- [Privacy Policy](#)

STEP 1: [Register as a New User](#)
To file Form 990-N (e-Postcard), you must register and obtain a login ID. Click the link above to request a login ID. If you already have a login ID, either recently created or from a previous year, go to Step 2.

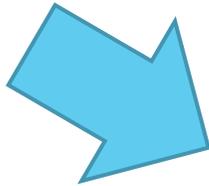
STEP 2: [Create your Form 990-N \(e-Postcard\)](#)
Once you have a login ID, you can access the system and create your e-Postcard. Click the link above to begin the process.

STEP 3: [Submit your Form 990-N \(e-Postcard\)](#)
Once you complete your e-Postcard, click the "Submit Filing to IRS" button.

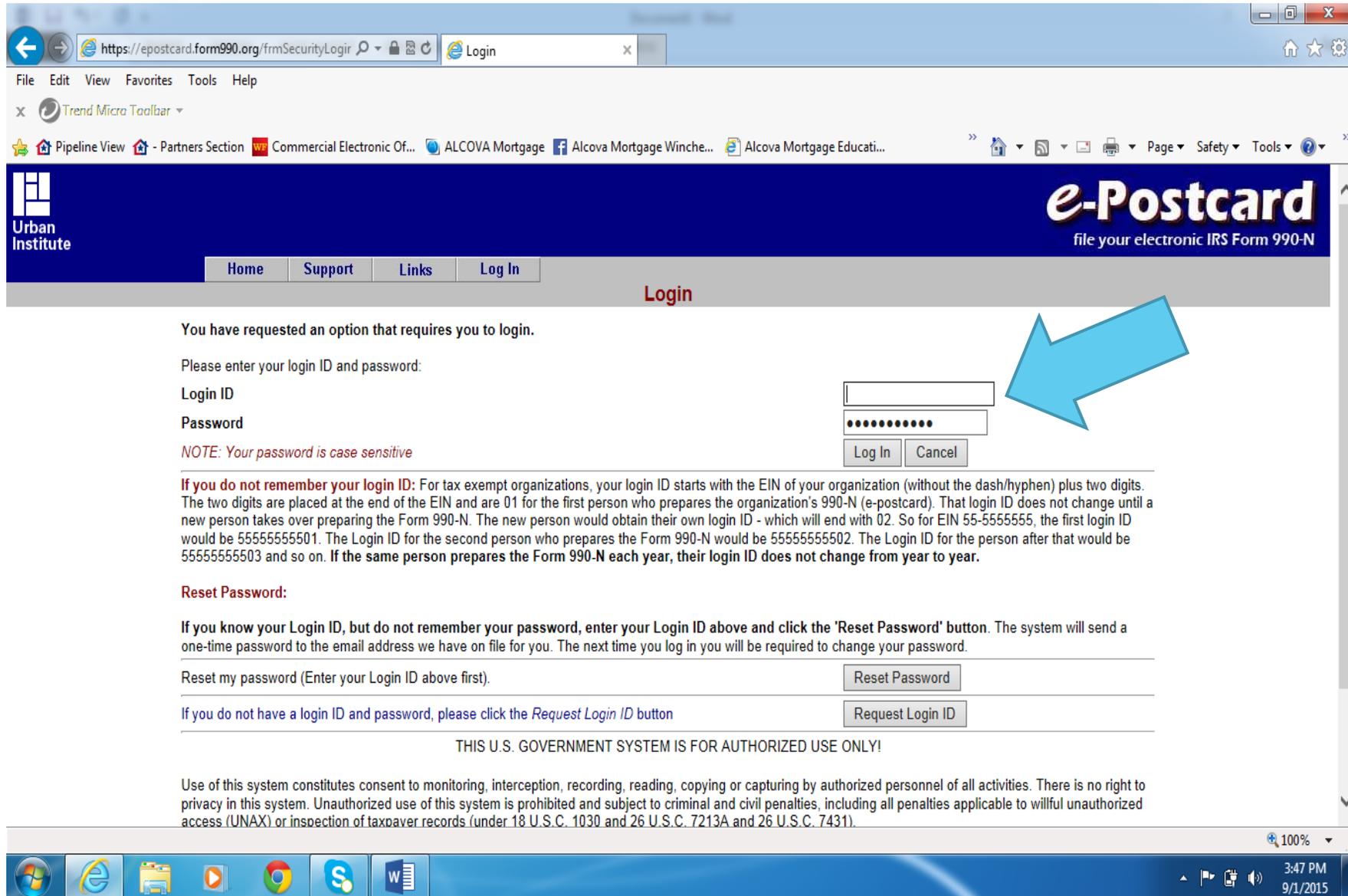
[Requirements and tips](#) for using this website.

Questions or problems regarding this web site should be directed to [Tech Support](#)
Concerned about your privacy? Please view our [privacy](#) policy.
This website is best viewed with Microsoft Internet Explorer 6.0+ or Mozilla Firefox with a screen resolution of 1024 X 768.
Last modified: July 14, 2015.

<https://epostcard.form990.org/EZWebTransfer.asp?Action=Create&GroupID=0&EntityID=0>



Enter your Login ID and Password, click “Log in”



https://epostcard.form990.org/frmSecurityLogir Login

Urban Institute **e-Postcard**
file your electronic IRS Form 990-N

Home Support Links **Login**

Login

You have requested an option that requires you to login.

Please enter your login ID and password:

Login ID

Password

NOTE: Your password is case sensitive

If you do not remember your login ID: For tax exempt organizations, your login ID starts with the EIN of your organization (without the dash/hyphen) plus two digits. The two digits are placed at the end of the EIN and are 01 for the first person who prepares the organization's 990-N (e-postcard). That login ID does not change until a new person takes over preparing the Form 990-N. The new person would obtain their own login ID - which will end with 02. So for EIN 55-5555555, the first login ID would be 5555555501. The Login ID for the second person who prepares the Form 990-N would be 5555555502. The Login ID for the person after that would be 5555555503 and so on. If the same person prepares the Form 990-N each year, their login ID does not change from year to year.

Reset Password:

If you know your Login ID, but do not remember your password, enter your Login ID above and click the 'Reset Password' button. The system will send a one-time password to the email address we have on file for you. The next time you log in you will be required to change your password.

Reset my password (Enter your Login ID above first)

If you do not have a login ID and password, please click the [Request Login ID button](#)

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!

Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

100% 3:47 PM 9/1/2015

Question A will auto-populate the tax year period for you
Question B will answer “no” to gone out of business
and will answer “yes”, if less than \$50,000 in gross receipts
Remaining information will auto-populate. Click Next Page

The screenshot shows a web browser window with the URL <https://epostcard.form990.org/DEntry/Form990I>. The page header includes the Urban Institute logo and the e-Postcard logo with the tagline "file your electronic IRS Form 990-N". The main content area is titled "Electronic Notice - Form 990-N (e-Postcard) Organization Information".

Form fields and options:

- A For the tax year period beginning and ending
- B Has your organization terminated or gone out of business?
Are your gross receipts normally \$50,000 or less?
 No Yes
- C Organization's legal name - Line 1

Organization's legal name - Line 2
- D Employer identification number (EIN)

Buttons:

Footer text:
Click the image next to any field for help/instructions.
Questions or problems regarding this website should be directed to [Tech Support](#).
Concerned about your privacy? Please view our [Privacy Policy](#).
Website last modified on: January 25, 2015.
This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox 1.0+ with a screen resolution of 1024 X 768.
You are currently using Microsoft Internet Explorer 10 in 1366 X 768 resolution.

Windows taskbar at the bottom shows the time as 3:48 PM on 9/1/2015.

Fill in the following information:

DBA name - Your PTA's name

In care of name - President or Treasurer's name

Organization's mailing address - school's address

Electronic Notice - Form 990-N (e-Postcard)
Organization Address and Principal Officer Information

Save Changes before jumping to another page Save Changes

C Organization's legal name: **WEST VIRGINIA CONGRESS OF PARENTS AND TEACHERS**

C If your organization conducts business using another name (dba), enter other name:

DBA name

DBA name - continued

C In Care of Name

C Organization's mailing address:

Country

Number and street (or PO Box)

City or town

State

Zip code

E Organization's website address, if applicable

F Principal Officer:
Type of name

Fill in the following information:

In Care of Name: President or Treasurer

Organization's mailing address: School address

Principal Officer: President's name and address

Click on "Submit Filing to IRS"

https://epostcard.form990.org/DEntry/Form9901

Form 990-N (e-Postcard) O...

File Edit View Favorites Tools Help

Trend Micro Toolbar

In Care of Name

Organization's mailing address:

Country: United States

Number and street (or PO Box):

City or town:

State: West Virginia

Zip code: 25413

Organization's website address, if applicable:

Principal Officer:

Type of name: Person

Person Name: janelle sperry

Country: United States

Number and street (or PO Box):

City or town:

State: West Virginia

Zip code:

Previous Page Save Changes Submit Filing to IRS

Click the ? image next to any field for help/instructions.

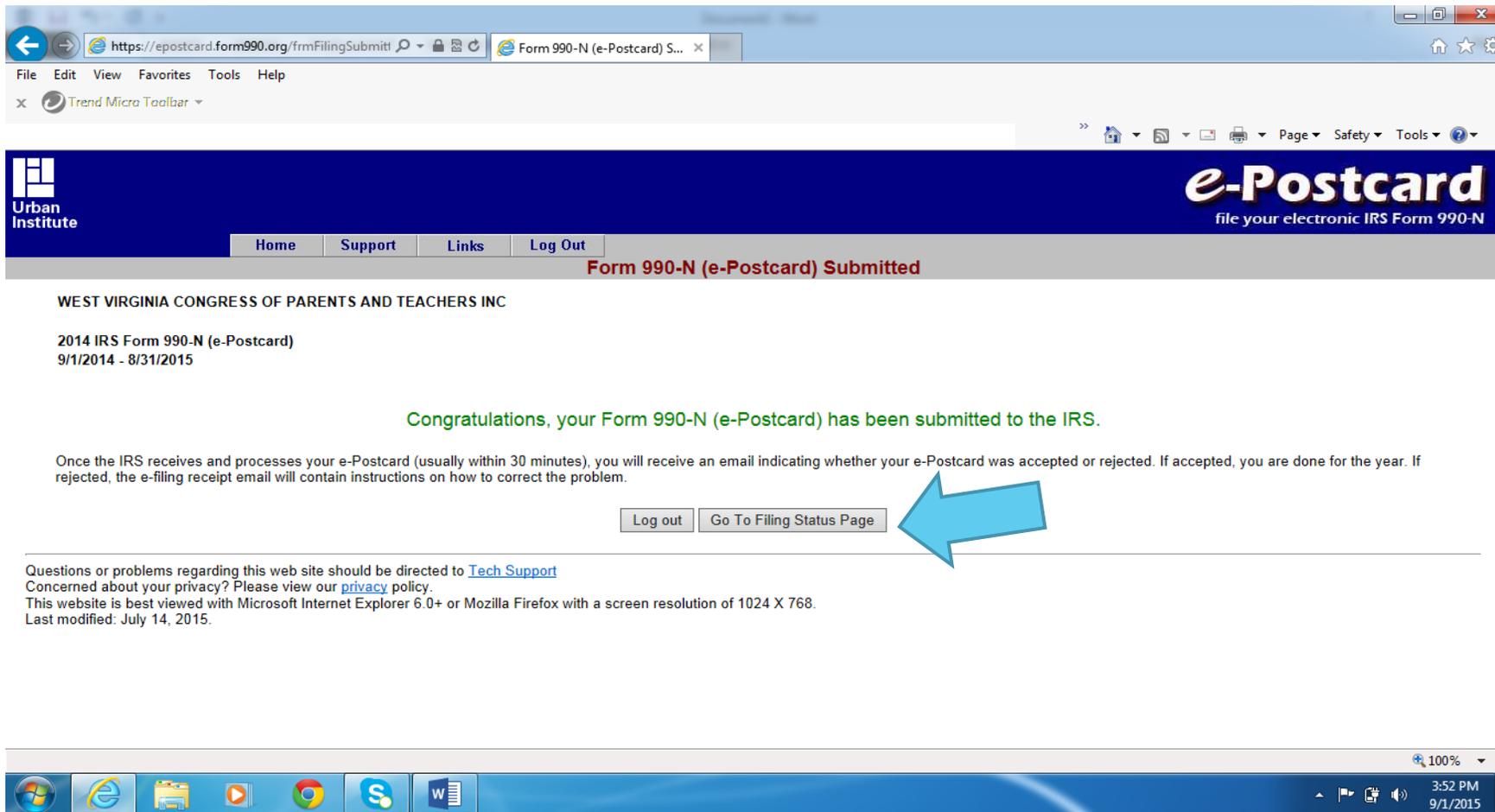
100%

3:52 PM 9/1/2015

1.) Print this page to confirm your Form 990-N has been submitted.

Once the IRS receives and processes your e-Postcard (usually within 30 minutes), you will receive an email indicating whether your e-Postcard was accepted or rejected. If accepted, you are done for the year. If rejected, the e-filing receipt email will contain instructions on how to correct the problem.

2.) Click on “Go To Filing Status Page”



The screenshot shows a web browser window displaying the Urban Institute's e-Postcard submission confirmation page. The browser's address bar shows the URL <https://epostcard.form990.org/frmFilingSubmitl>. The page header includes the Urban Institute logo and the text "e-Postcard file your electronic IRS Form 990-N". A navigation menu contains links for Home, Support, Links, and Log Out. A prominent red banner reads "Form 990-N (e-Postcard) Submitted". Below this, the text identifies the user as "WEST VIRGINIA CONGRESS OF PARENTS AND TEACHERS INC" and the submission as "2014 IRS Form 990-N (e-Postcard)" for the period "9/1/2014 - 8/31/2015". A green message states: "Congratulations, your Form 990-N (e-Postcard) has been submitted to the IRS." Below this, a paragraph explains that the IRS will process the e-Postcard within 30 minutes and that an email will be sent indicating acceptance or rejection. At the bottom of the main content area, there are two buttons: "Log out" and "Go To Filing Status Page". A large blue arrow points to the "Go To Filing Status Page" button. The footer contains contact information for Tech Support, a privacy policy link, and technical details about the website's browser compatibility and last modification date (July 14, 2015). The Windows taskbar at the bottom shows the system tray with the time 3:52 PM and date 9/1/2015.

This page confirms your delivery status. You can click on “View Form 990-N (e-Postcard)” and print a copy of the completed e-Postcard.

The screenshot shows a web browser window with the URL <https://epostcard.form990.org/frmNPCheckFed>. The page title is "Check Filing Status". The website header includes the Urban Institute logo and the text "e-Postcard file your electronic IRS Form 990-N". Navigation links include Home, Support, Links, and Log Out. The main content area is titled "Check Filing Status" and displays information for "WEST VIRGINIA CONGRESS OF PARENTS AND TEACHERS INC".

2014 IRS Form 990-N (e-Postcard)
9/1/2014 - 8/31/2015

Current Status: Pending
The e-Postcard is being transmitted to the IRS.

Next Step: Your Form 990-N (e-Postcard) is being transmitted to the IRS. Once the IRS processes your e-Postcard, we will send you an e-filing receipt via email telling you whether the e-Postcard was accepted or rejected. If rejected, the email will tell you why it was rejected and how to correct the problem.

[Delivery Status](#)

No.	Filing	Delivery	Status	Postmark
1	Form 990-N	E-file	Transmitting to the IRS	9/1/2015 3:52:26 PM

Questions or problems regarding this web site should be directed to [Tech Support](#)
Concerned about your privacy? Please view our [privacy](#) policy.
This website is best viewed with Microsoft Internet Explorer 6.0+ or Mozilla Firefox with a screen resolution of 1024 X 768.
Last modified: July 14, 2015.

Print a copy of your electronic notice (e-Postcard). Approximately 30 minutes after filing, you will receive an email from epostcard@urban.org accepting your e-Postcard. Print this email for your records and then forward to treasurer@westvirginiapta.org

Form **990-N**
Department of the Treasury
Internal Revenue Service

Electronic Notice (e-Postcard)
for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ

OMB No. 1545-2085
2014
Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 9/1/2014, and ending 8/31/2015.

B Check if applicable
 Terminated, Out of Business
 Gross receipts are normally \$50,000 or less

C Name of organization: WEST VIRGINIA CONGRESS OF PARENTS AND TEACHERS INC
d/b/a: Musselman Middle School PTSA
% Janelle Sperry
105 Pride Avenue
Bunker Hill, WV, US, 25413

D Employer Identification Number
46-3294942

E Website:

F Name of Principal Officer: janelle sperry
1167 runnymede road
bunker hill, WV, US, 25413

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in Code section 6104.

The time needed to complete and file this form and related schedules will vary depending on individual circumstances. The estimated average times is 15 minutes.

Note: This image is provided for your records only. Do NOT mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.

That's it! You've just completed the 990N for your Local Unit!

