



## 990-N e-Postcard Filing

1. **To determine if your Camp/Company needs to file an annual 990-N e-postcard which is connected to your EIN number and places you under the ISDUP “umbrella” as a charitable organization, answer the following questions:**
  - a. Do you have jurisdiction over a museum, cabin, or historic site?
  - b. Do you have ownership or jurisdiction over artifacts, regardless of who operates or owns the building in which they are housed? If an entity outside of DUP owning the building housing your DUP artifacts accepts all liability pertaining to those artifacts and the space they occupy, you may answer “no” to this question; otherwise, answer “yes.”
  - c. Do you solicit donations other than member dues? If you use a small portion of your Company dues to donate towards a local DUP museum, etc., but are not raising other money for this purpose, the answer to this question is “no.”
  - d. Will you ever apply for a grant?
  - e. Will your gross receipts ever be more than \$50,000 annually?
2. **If you answered “no” to all the questions above:**
  - a. You **DO NOT** need to file a 990-N e-postcard, and you do not need to be included in the group exemption for non-profit organizations under ISDUP.
  - b. The EIN number you have or need to apply for is for “banking purposes only.”
  - c. If an individual wants to make a donation to your Company, have them make the donation directly to ISDUP and then ISDUP will donate it back to you.
3. **If you answered “yes” to any of the above questions:**
  - a. Apply for an EIN number if you have not already done so and specify your Camp/Company as a “nonprofit organization” which is a 501(c)(3) on the application. Your Camp/Company will then need to be included on the group exemption under the ISDUP umbrella. This requires you to send some organizing documents to ISDUP if you have never done so. If you are not sure if you have filled out this paperwork at some point and you need to do so, please contact the ISDUP Treasurer. This non-profit status attached to your EIN number should not affect the way you designate the EIN number on your checking account and should still be designated “for banking purposes only” at your financial institution so you are not required to open a business account.
  - b. You **WILL** need to file a 990-N e-postcard each year between June 1 and October 15 to maintain your status under the group exemption. Click [here](#) to file the 990-N e-postcard. Click [here](#) to access a helpful printable user guide you can use in your e-filing. The ISDUP Treasurer can also send you these links via email. You do not need to wait until you receive a reminder postcard which is only sent out when you are late in filing. This annual filing is reported on your Camp, Company, or Satellite Museum Annual Financial Review depending on which group is doing the filing. It is recommended you file soon after the fiscal year ends on June 1 so that it can be reported as being completed when the annual reviews are sent to ISDUP in June.
  - c. This requires setting up an account on the IRS link mentioned above. Remember to write down the username, password, and answers to all security questions so that your successor will have access to the account when you are no longer the Treasurer. The ISDUP Treasurer can also send you a link to an instruction booklet to help you in setting up your account, which is the longest part of the process. The actual filing takes only a few minutes.
  - d. If you should have filed and have failed to do so, the IRS will send you a reminder letter in February or March. This required filing is from the previous year and can be done as soon as you receive the postcard. You will need to file again for the current year after the fiscal year ends on May 31, sometime between June 1 and October 15.

- e. If you should be filing the 990-N e-postcard and you fail to do so for three consecutive years, the IRS will revoke your tax-exempt status. Please don't let this happen if you are one of the entities that should be filing. This is for the protection of your artifacts, buildings, etc. The IRS charges a fee to be reinstated using the same EIN number.
- 4. If you have filed the e-postcard at any time in the past, but answered "no" to all of the above questions:**
- a. The IRS may send you a reminder letter saying you are late in filing your 990-N postcard. These letters may cause concern, but there is no need to take action.
  - b. The letters can be saved in your DUP records with a note on them saying that you took no action.
  - c. After three years, the IRS revokes the charitable status with the IRS which you don't need anyway if you answered no to all the questions.
- 5. If for any reason your EIN number is cancelled, do not contact the IRS and do not pay anyone to re-activate the number. Contact the ISDUP Treasurer for more information.**

**6. Charitable Solicitation Permits**

- a. A charitable solicitations permit is required to apply for a grant from the state.
- b. The charitable solicitations permit requires DUP entities to be on the ISDUP Group Exemption.
- c. This group exemption can only be updated once a year in February, so please allow enough time for this to get updated with the IRS.
- d. This permit is also required for DUP entities soliciting donations to go towards their museum, cabin, or other project. (This does not apply to companies who donate a small portion of their yearly dues of each member to their said entity.)
- e. One way to get around needing to have this permit is to have donors make their donation directly to ISDUP. ISDUP will then gift the donation back to your Company.

**7. Sales Tax**

- a. If you have expenses involved with your museum, cabin, etc., or with products you are producing to raise money for these entities, your Camp or Company is exempt from sales tax if you are on the ISDUP group exemption and have obtained your own tax-exempt ID number.
- b. In Utah, sales tax is paid at the point of purchase if the amount of the purchase is \$1,000 or less and refunded back to the Camp or Company at a later date when requested from the Utah State Tax Commission. If the Utah purchase is over \$1,000, sales tax is not charged at the time of sale.
- c. In either case, it will be necessary to fill out a TC-160 form which is an application for your Camp or Company to have a Utah State tax ID number if you do not already have your own tax number. Generally, Camps/companies should not be using ISDUP's tax number. The application requires attaching a copy of two supporting documents which are obtained through the ISDUP Treasurer and choosing option 1(b) on the form.
- d. Once the Utah tax ID number has been received it can be entered on a TC-721 form and can be given to any business to whom you would be paying more than \$1,000. This number will also be used to get reimbursement for any sales tax paid at the point of sale.
- e. The TC-160 form and TC-721 forms can be requested from the ISDUP Treasurer or can be filled out and printed from the Utah State Tax Commission website.
- f. Outside of the state of Utah, you would need to check into the procedure from your own state's tax commission. The ISDUP Treasurer can send you a copy of ISDUP's 501(c)(3) status (charitable organization status) if your state requires this for you to be tax exempt if your Camp needs this status as outlined above.

**8. Camps/Companies not needing to be on the group exemption are not exempt from paying sales tax.**