

IRS CONCERNS FOR THE NMGC CLUB AND DISTRICT TREASURER

(Prepared by Laurie Hixson for the NMGC, Inc. 2016 Annual Convention)

- Small tax-exempt organizations must file an IRS Form 990 annually. Most small tax-exempt organizations whose annual [gross receipts](#) are [normally \\$50,000 or less](#) can satisfy their annual reporting requirement by electronically submitting Form 990-N (e-Postcard) if they choose not to file Form 990 or Form 990-EZ instead.

Instructions for filing a Form 990-N may be found at: <https://www.irs.gov/Charities-&-Non-Profits/Annual-Electronic-Filing-Requirement-for-Small-Exempt-Organizations-Form-990-N-e-Postcard>

Form 990-N is due every year by the 15th day of the 5th month after the close of your [tax year](#). For NMGC organizations, our fiscal year ends on May 31, therefore the e-Postcard is **due by October 15** each year. You cannot file the *e-Postcard* until after your tax year ends.

- Organizations that fail to file required Forms 990, 990-EZ or 990-N for three consecutive years will automatically lose their tax-exempt status.
- Completing the e-Postcard requires the eight items listed below:
 1. [Employer identification number](#) (EIN), also known as a Taxpayer Identification Number (TIN).
 2. [Tax year](#)
 3. Legal name and mailing address
 4. Any other names the organization uses
 5. Name and address of a principal officer
 6. Web site address if the organization has one
 7. Confirmation that the organization's annual [gross receipts](#) are \$50,000 or less
 8. If applicable, a statement that the organization has terminated or is terminating (going out of business)
- The IRS recognizes a group of organizations as tax-exempt if they are affiliated with a central organization. This avoids the need for each organization to apply for exemption individually. NMGC, Inc. has a group exemption. With this status, clubs and districts may, at their discretion, become a subordinate to NMGC, Inc., the central organization.

Current list of NMGC, Inc. subordinate organizations:

District II, NMGC, Inc.	Evergreen Garden Club	Santa Rosa Garden Club
District III, NMGC, Inc.	Flowering Desert Garden Club	Socorro Garden Club
District IV, NMGC, Inc.	Lincoln County Garden Club	Sunshine Valley Garden Club
District V, NMGC, Inc.	Mesilla Valley Garden Club	Trailblazer
Angel Fire Garden Club	Moriarty	
Desert Daubers Garden Club	Morning Garden Club	

- The central organization is responsible for ensuring all subordinate organizations meet the tax exemption status. All subordinate organizations shall provide a copy of their club/district year-end treasurer's report.

References

3. IRS website, <https://www.irs.gov/Charities-&-Non-Profits>
4. IRS Publication 4573, Group Exemptions, Rev. 6-2007, <https://www.irs.gov/pub/irs-pdf/p4573.pdf>