

DATE: August 2017
TO: NSEA Local Treasurer
FROM: Sheri Jablonski, Comptroller
RE: IRS Form 990 Electronic Filing Requirement

Beginning with your organization's fiscal year September 1, 2007, your local association is required to file an electronic notice with the IRS. This notice is for all local associations whose "gross receipts" for the fiscal year are normally less than \$50,000.

"Gross Receipts" includes dues money, interest, grants, donations, fundraisers, etc. It does **not** include pass through money that you collect on NSEA/NEA's behalf.

This notice is due by the 15th day of the fifth month after the close of your tax period. Your tax period ends August 31, 2017. This electronic notice is due by January 15, 2018.

If your organizations gross receipts are more than \$50,000 for the fiscal year beginning September 1, 2016 and ending August 31, 2017, you must file a form 990-EZ. Please contact our office for further instructions.

By completing the back page of this form, NSEA will file the electronic form 990 on your behalf.

Please return this form along with your membership materials in the fall. Failure to file the electronic form will result in the loss of your tax exempt status. Please contact me with any questions or concerns. I can be reached at 1-800-742-0047.

2017 Annual Electronic Notice Filing Requirement

Local Association Name _____

Local Association EIN _____

Name of President _____

Address of President _____

I certify that our local association gross receipts were less than \$50,000 for the fiscal year ending August 31, 2017.

Signed _____ **Dated** _____