



# Kiwanis<sup>®</sup>

## PENNSYLVANIA DISTRICT

TO: Pennsylvania District Club Presidents, Secretaries, and Treasurers

FROM: Ben Osterhout, District Treasurer

RE: Filing of IRS Form 990

DATE: January 24, 2024

I wanted to take just a few moments to write to you and remind you that the deadline is approaching to file IRS form 990. The form is to be filed on or before February 15, 2024 and covers the period from October 1, 2022 to September 30, 2023.

All Kiwanis clubs must file some type of form 990. If your club's total aggregate income is under \$50,000, your club can and should file form 990N. **This form is available only in an electronic version and must be filed online;** a paper copy of this form does not exist. It typically takes 10 to 20 minutes to complete. Here is the direct link to where you can find information on the form as well as a link to login and complete the form:

<https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>

There is no charge or fee to file this form online through IRS.gov. If you arrive at a website that says there is a fee to file, you are not at the IRS website.

If your club has a total aggregate income of \$50,000 or more, then it needs to file form 990EZ or the regular form 990. Both forms can be found on the IRS website ([www.irs.gov](http://www.irs.gov)). Both forms are considerably more extensive than form 990N and require more time and preparation. They can be filed either electronically or land mailed.

Regardless of the form your club must complete, the key point is that it must be done by the February 15<sup>th</sup> filing date. To miss that deadline places your club's non-profit status in jeopardy. If you lose that status, the club could be liable for having to pay taxes on its income or go through the task and expense of getting its non-profit status restored.

If your club has a separate IRS approved foundation, the Foundation must, also, complete and file the appropriate version of Form 990.

Please let me know if you have any questions or concerns. The best way to reach me is by email at [districttreasurer@pakiwanis.org](mailto:districttreasurer@pakiwanis.org).