

Warning: Don't throw away tax-exempt status: Information about filing Form 990

A Kiwanis club with a FEIN prefaced by 84- is a standard 501 (c) 4 non profit corporation. Kiwanis International requires all Kiwanis Clubs and Districts be incorporated within their respective states. Under the Internal Revenue Code – Kiwanis International Districts and Clubs, in good standing, are granted nonprofit status under the Kiwanis International Group Exemption Number. That means exempt from Federal and State Income Tax. Standard Kiwanis Clubs that are a 501 (c) 4 are still liable for state sales tax. Kiwanis Club Foundations that are 501 (c) 3 are considered charitable and exempt Federal and State Income Tax as well as state sales tax – Pam Bilby, RMD Secretary/Treasurer.

Beginning in 2008, some organizations in the United States that were not required to file tax returns with the Internal Revenue Service (IRS)—including many Kiwanis clubs—will have a new filing requirement: the new electronic postcard [Form 990-N](#).

Small, tax-exempt organizations whose gross receipts normally are \$25,000 or less are not required to file IRS forms 990 or 990-EZ. But the Pension Protection Act of 2006 requires these organizations to file the new electronic form annually. Failure to file for three consecutive years could result in revocation of the organization's tax-exempt status.

The standard information the IRS will require when filing the electronic Form 990-N is the name of your Kiwanis club, mailing address, Web site address (if applicable), employer identification number (EIN), annual tax period date and a statement that annual gross receipts are still normally \$25,000 or less. **Because Kiwanis International operates on a fiscal year (October 1-September 30), the first filing will be for the tax period that begins October 1, 2007 and ends September 30, 2008, with a filing due date of February 15, 2009.**

Many Kiwanis clubs may already have received a notice from the IRS regarding this new requirement. If your club hasn't been notified, watch for updates on the Kiwanis Web site or you can refer to the [IRS Web site](#) to see if the new ruling applies to your club. Published [Jan 03 2008, 12:01 PM](#) by [Chris Hayworth](#)