

February 25, 2010

To: Local Lodge Treasurers

From: Dave Ness, Legal Counsel



RE: 990 Filing Information

Below are the requirements for filing all of the 990s followed by the instructions for filing the 990-N (e-Postcard).

- For lodges with less than \$25,000 in gross receipts a 990-N (e-Postcard) must be filed ELECTRONICALLY. Detailed directions follow.
- For lodges with gross receipts in excess of \$25,000 a form 990EZ or form 990 must be filed. Directions for filing these forms can be accessed on the IRS website or the lodge may choose to utilize the services of a tax preparer to complete and file the forms.

It is imperative that you file this important tax form. Failure to file could trigger penalties from the Internal Revenue Service, an audit or the loss of tax-exempt status.

This filing (of the tax form or an extension) must be reported to the Sons of Norway Headquarters by contacting taxinfo@sofn.com or by calling Liz Reque at (800) 945-8851.

cc: Local Lodge Presidents
Financial Secretaries

**FILING
DEADLINE
MAY 15, 2010**

Directions for filing the Electronic 990-N

Form 990-N is filed **ELECTRONICALLY ONLY**. The e-Postcards are due May 15, 2010 for the tax year ending December 31, 2009. To help with this form, we've provided information that should be filled out in italics following the questions.

1. Access the e-Postcard website (*http://epostcard.form990.org/*), a trusted partner of the IRS, where your lodge should have the following information provided under **STEP 2: Create your Form 990-N (e-Postcard)**

Login ID: *Lodge Treasurer set up in 2008*

Password: *Lodge Treasurer set up in 2008*

If you do not remember your login ID: For tax exempt organizations, your login ID is the EIN of your organization (without the dash) plus a sequential number starting with 01. So for EIN 00-1234567, the first login ID created would be 00123456701, the second login ID would be 00123456702, and so on. If you know your login ID, but forgot your password, enter your login ID above and click the 'Email Password' button. The system will send your password to the email address we have on file for you. If this doesn't work you may need to register as a new user or you may need to contact the Urban Institute at (866-255-0654) for additional assistance.

2. After login is complete, you should be at the **Organization Information** screen.
 - a. For the tax year period beginning and ending – *these fields should already be completed, however this is for the tax year beginning 1/1/2009 and ending 12/31/2009*
 - b. Has your organization terminated or gone out of business? *no*
Are your gross receipts normally \$25,000 or less? *yes*
 - c. Organization's legal name – Line 1 *Sons of Norway*
Organization's legal name – Line 2 *leave this blank*
 - d. Employer Identification number (EIN) *__ - _____ (this is the 9 digit number that you needed for the login ID)*
 - e. NEXT PAGE
3. This will take you to the Organization Address and Principal Officer Information
 - a. Organization's legal name: (this field should be filled in with SONS OF NORWAY)
 - b. If your organization conducts business using another name (dba), enter other name:
DBA name *Lodge name*
DBA name – continued _____
ENTER ADDITIONAL DBA NAMES (N/A) _____
 - c. In Care of Name *Treasurer's name*
 - d. Organization's mailing address:
Country *United States*
Number and street (or PO Box) – Line 1 *(this will be the address of who is filing the return (Treasurer), unless the lodge has a permanent address)*
Number and street (or PO Box) – Line 2 _____
City or town _____
State _____
Zip code _____

