CSEA LOCAL 1000
AFSCME / AFL-CIO
143 WASHINGTON AVENUE, ALBANY, NEW YORK 12210

M E M O R A N D U M

TO: **REGION, LOCAL AND UNIT TREASURERS**

FROM: **NICOLE MEEKS, STATEWIDE TREASURER**

DATE: **OCTOBER 2024**

SUBJ: **IRS Form 990-N e-Postcard Instructions**

We are providing Form 990-N e-Postcard instructions to you because our records suggest that you are most likely required to submit a 990-N to the IRS. To verify which form you should use, please see the separate instructions CSEA provided in this mailing for "General Instructions for IRS Forms 990, 990-EZ and 990-N e-Postcard" along with our "Which Form Should You File" flowchart.

WHO MUST FILE A FORM 990-N e-Postcard?

A subordinate with gross receipts that are normally $50,000 or less is required to file a 990-N e-Postcard (Electronic Notice) annually with the IRS.

If you determine that you should file a Form 990 or the 990-EZ instead, please go to CSEA's website www.cseany.org, click on "SELECT APPLICATION", then click on "OFFICER RESOURCES" and scroll down to "Treasurer's Resources". Choose the desired form from the "Annual Reports" drop-down list.

THE IRS FORM 990-N e-POSTCARD MUST BE COMPLETED ONLINE

If you do not have access to a computer, contact your Local or Region Treasurer for assistance or call the CSEA Internal Audit Department at (518) 257-1333 for assistance.

To access the IRS 990-N Filing Home Page:
- ➢ Visit the IRS Search Page at ***https://www.irs.gov***.

  Click on **Internal Revenue Service | An official website of the United …**

- ➢ Enter "990N" in the search box and select the following result:
       About Form 990-N, Electronic Notice for Tax-Exempt Organizations

- ➢ Scroll down to **READY TO FILE** and click the link.

The direct link to the Filing Page is *https://sa.www4.irs.gov/epostcard/*

Please refer to the CSEA "General Instructions" for additional information to submit the 990-N e-Postcard before proceeding with these more specific instructions.

Treasurers take note:

A successful 990-N Filing will produce the **Confirmation Screen** shown below.

The Filing Status should read "**ACCEPTED**".

If the status is **PENDING**, please wait up to 7 minutes and click to update the status.

Units send a copy of this confirmation screen to their Local Treasurer.

Locals send a copy of this confirmation to the Statewide Treasurer.

Confirmation   Home | Security Profile | Logout

e-Postcard Profile	Select EIN	Organization Details	Contact Information	Confirmation

Your Form 990-N(e-Postcard) has been submitted to the IRS

- Organization Name: CIVIL SERVICE EMPLOYEES ASSOCIATION
- EIN: 12-3456789
- Tax Year: 2023
- Tax Year Start Date: 10-1-23
- Tax Year End Date: 9-30-24
- Submission ID: 10065520232777055915
- Filing Status Date: 10-11-24
- Filing Status: Accepted

‹ MANAGE FORM 990-N SUBMISSIONS

If the status returns a **REJECTED** result, please contact CSEA's Internal Operations Dept. at 518-257-1333.

See the attached document for detailed instructions.

990N e-POSTCARD

FILING GUIDE

REVISED September 2024

ABOUT THE 990-N FILING INSTRUCTIONS

Form 990-N is used by small tax-exempt organizations for annual reporting and can only be completed and filed electronically. The filing notifies the government that the organization is still in operation, its income status, and updates point-of-contact information.

This guide provides screen-shots and directions to enable region/local/unit officers to access the IRS 990-N filing website, create an account, and file their annual 990-N e-Postcard.

Accessing the IRS Filing Site:

- Follow the directions and screen-shots **on page 3 below** to navigate to the **IRS 990-N filing website by searching : IRS.gov 990N**

- At the Log In Screen:
  - New users will have to create an account **via LOGIN.GOV** (page 3)
    Be sure to have access to a cell phone to receive a verification code
  - Returning users will have to sign-in **via LOGIN.GOV** (page 15)

- At the IRS Filing site, new users will need to create a User Profile (page 18)
  To create a profile, be sure to have access to email. Users will:
    - *Enter email information to obtain a confirmation code*
    - *Create a user ID and security profile*
    - *Create an e-Postcard profile and enter their organization's EIN number*
    - *File the annual 990-N e-Postcard*

NAVIGATE TO IRS FILING SITE:

Search for IRS.gov 990 N

Enter IRS.gov 990 N in the search box

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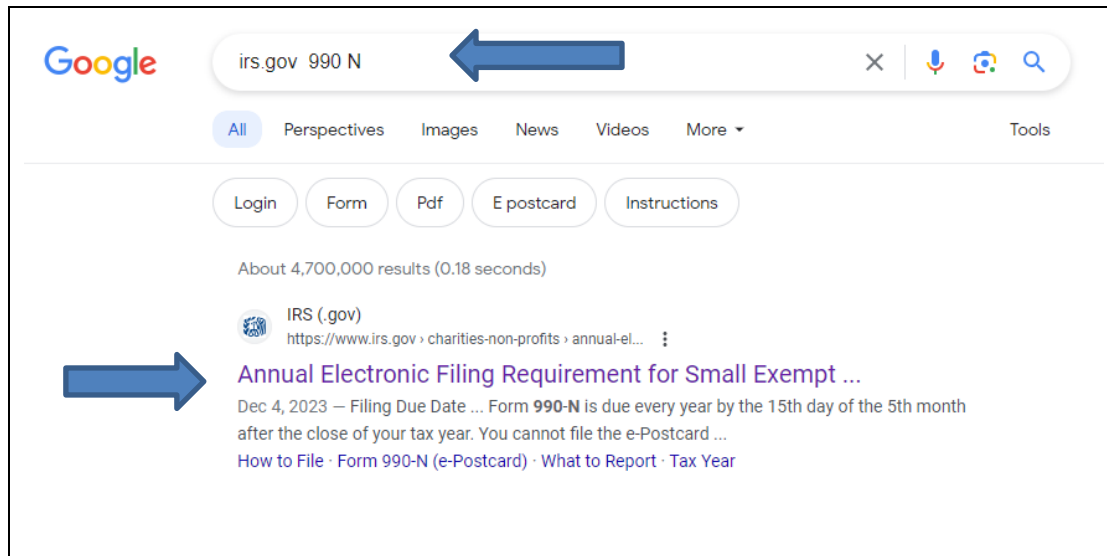
CLICK ➔ _Annual Electronic Filing Requirement for Small Exempt Organizations_

Scroll down

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IRS 990-N Filing Website - continued

Submitting Form 990-N (e-Postcard)

To access the Form 990-N Electronic Filing system:

Sign in/create an account with Login.gov or ID.me: The IRS requires a Login.gov or an ID.me account to submit Form 900-N. Form 990-N filers should use the same email address associated with their IRS account.

Review the IRS Form 990-N Electronic Filing System (e-Postcard) User Guide [PDF] for step-by-step instructions on how to submit electronic Form 990-N (e-Postcard). Most common problems can be avoided by following the User Guide.

Submit Form 990-N (e-Postcard)

Ready to File?

CLICK ➔ _Submit Form 990-N (e-Postcard)_

ARRIVE AT IRS SIGN-IN or Create New Account Page

IRS

Sign In or Create a New Account

IRS now offers sign-in options with Login.gov and ID.me. Both offer access to IRS online services with a secure account that protects your privacy.

Login.gov is an account created, maintained, and secured by the U.S. government. ID.me is an account created, maintained, and secured by a technology provider. Currently, Login.gov can only be used to access IRS Form 990-N (e-Postcard) and Qualified Intermediary Application and Account Management System (QAAMS).

If you have an existing IRS username, please create an account with Login.gov or ID.me as soon as possible.

Sign in with an existing account

Sign in with **LOGIN.GOV**

Sign in with **ID.me**

Sign in with an existing IRS username

— OR —

Create a new account

Create an account **LOGIN.GOV**

ID.me Create an account

Frequently Asked Questions

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FIRST TIME USERS: CREATE AN ACCOUNT WITH LOGIN.GOV

IRS

Sign In or Create a New Account

IRS now offers sign-in options with Login.gov and ID.me. Both offer access to IRS online service

Login.gov is an account created, maintained, and secured by the U.S. government. ID.me is an a
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If you have an existing IRS username, please create an account with Login.gov or ID.me as soon

Sign in with an existing account

Sign in with **LOGIN.GOV**

Sign in with **ID.me**

Sign in with an existing IRS username

— OR —

Create a new account

Create an account **LOGIN.GOV**

ID.me Create an account

Frequently Asked Questions

Navigate to the IRS 990N Filing Website and Select

CLICK: CREATE an ACCOUNT with LOGIN.GOV

LOGIN.GOV

Create your account

Enter your email address

Richard.clark@gmail.com

Select your email language preference
Login.gov allows you to receive your email communication in English, Spanish or French.

○ English (default)

○ Español

○ Français

☑ I read and accept the Login.gov Rules of Use ⧉

Submit

Enter your email address

Accept the Terms of Service

Select Submit

LOGIN.GOV

Check your email

We sent an email to **richard.condelles@cseainc.org** with a link to confirm your email address. Follow the link to continue creating your account.

Didn't receive an email? Resend

Or, use a different email address

You can close this window if you're done.

Check your email

CHECK YOUR EMAIL:
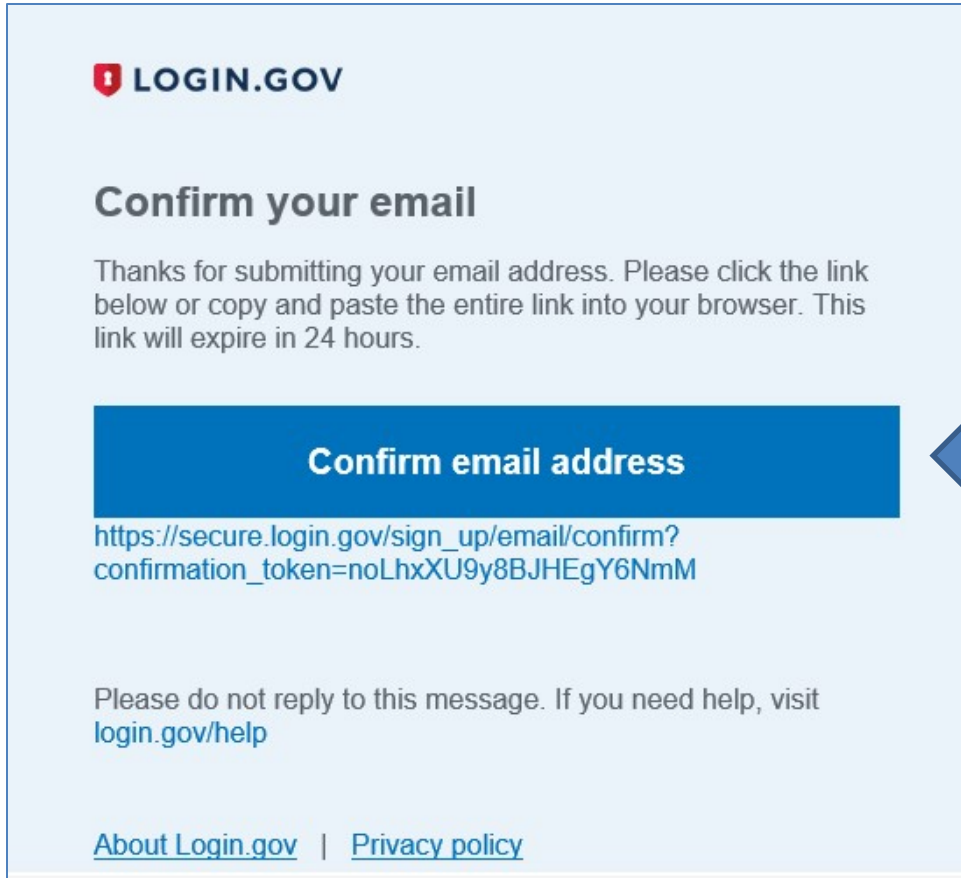
CLICK: Confirm email address

RETURN TO LOGIN.GOV

CREATE PASSWORD

LOGIN.GOV

✓ You have confirmed your email address

Create a strong password

It must be at least 12 characters long and not be a commonly used password. That's it!

Password

☐ Show password

Password strength: ...

Continue

Password safety tips ➕

‹ Cancel account creation

Enter Password

Select Continue

AUTHENTICATE

SELECT TEXT OR VOICE

Select Continue

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Enter your phone number

U LOGIN.GOV

Enter your one-time code

We sent a text (SMS) with a one-time code to **+1 518-603-2981**. This code will expire in 10 minutes.

One-time code
Example: 123456

☑ Remember this browser

Submit

↻ Send another code

Entered the wrong phone number?
Use another phone number

‹ Choose another option

Enter the code

U LOGIN.GOV

✓ A phone was added to your account.

You've added your first authentication method! Add a second method as a backup.

Adding another authentication method prevents you from getting locked out of your account if you lose one of your methods.

Add another method

Skip for now

Add another method OR

Select Skip For Now

All done!   Your account has been created!

Return to Sign-in Page to Login to IRS

Sign in with LOGIN.GOV

Sign In or Create a New Account

IRS now offers sign-in options with Login.gov and ID.me. Both offer access to IRS online

Login.gov is an account created, maintained, and secured by the U.S. government. ID.m
Currently, Login.gov can only be used to access IRS Form 990-N (e-Postcard) and Qualifi

If you have an existing IRS username, please create an account with Login.gov or ID.me

Sign in with an existing account
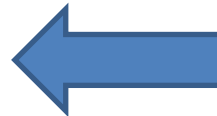
Sign in with ⚡ LOGIN.GOV

Sign in with **ID.me**

Sign in with an existing IRS username

— OR —

Create a new account

Create an account ⚡ LOGIN.GOV

ID.me Create an account

Enter your email address

Enter your password

Select Sign-in

Retrieve code from your phone

Click SUBMIT

ARRIVE AT THE 990N FILING WEBSITE

YOU ARE NOW READY TO ENTER YOUR EIN NUMBER AND FILE YOUR 990-N

PROCEED TO IRS 990-N FILING INSTRUCTIONS

Create IRS User Profile

SCREEN A: MANAGE e-Postcard PROFILE

Before the **first** filing, you must establish a Filing Profile for your organization.

To establish a filing profile, CLICK **MANAGE E-POSTCARD PROFILE**.

SCREEN B: SELECT EXEMPT ORGANIZATION

Click on the **Dropdown List**

SCREEN C: SELECT EXEMPT ORGANIZATION – cont'd

Select **Exempt Organization**

SCREEN D: SELECT EXEMPT ORGANIZATION – cont'd

CLICK **CONTINUE**

SCREEN E: e-POSTCARD PROFILE

Enter your organization's Employee Identification Number (EIN) in the two spaces provided.

CLICK ➔ ADD EIN

USER ACCOUNT NOW CREATED

Remember to record your User ID, Password, Site Phrase and Challenge Questions and Answers in a secure location.

YOU MAY LOGOUT, OR CONTINUE BELOW TO FILE THE 990-N e-POSTCARD

SCREEN F: e-POSTCARD PROFILE - continued

The EIN and Organization Name will appear in the list of associated EINs.
Note: The organization name will always be **Civil Service Employees Association**

CLICK ➔ CREATE NEW FILING

PROCEED TO 990N FILING INSTRUCTIONS

FILE YOUR 990N ePOSTCARD

ARRIVE AT 990N FILING WEBSITE!

STOP: **If you have not already added your organization's EIN, proceed to _CREATE FILING PROFILE,_ on page 17.**

SCREEN 1: MANAGE / SUBMIT

CLICK ➔ MANAGE FORM 990-N SUBMISSIONS

SCREEN 2: MANAGE FORM 990-N

This screen will show previous filings (if any) and their status.

CLICK ➔ CREATE NEW FILING

SCREEN 3: SELECT EIN

Choose your EIN from the dropdown list.

CLICK ➔ SCROLL DOWN ARROW

SCREEN 4: SELECT EIN – cont'd

CLICK ➔ To Select and Highlight the EIN.

CLICK ➔ CONTINUE

SCREEN 5: ORGANIZATION DETAILS

Verify that the tax year ending date is **September 30, 2024**. If not, please contact the Statewide Treasurer's office at 518-257-1256 for instructions.

Answer the two questions as shown:
Has your organization terminated or gone out of business: **CLICK ➔ NO**
Are your gross receipts normally $50,000 or less: **CLICK ➔ YES**

Note: If you are unsure of your annual receipts or your eligibility to file a 990-N, please contact the Statewide Treasurer's office for assistance.

CLICK ➔ CONTINUE

SCREEN 6: CONTACT INFORMATION

CONTACT INFORMATION SCREEN INSTRUCTIONS

Organization:

Enter the DBA Name of the Organization. This should follow the formats below:

- CSEA Local 800, ANY COUNTY
- CSEA Unit   800-123400 Any Town Highway Dept

Enter the Country, Street, City, State and Zip code of the Organization. If the organization does not have a separate address, enter the address of the principal officer selected below.
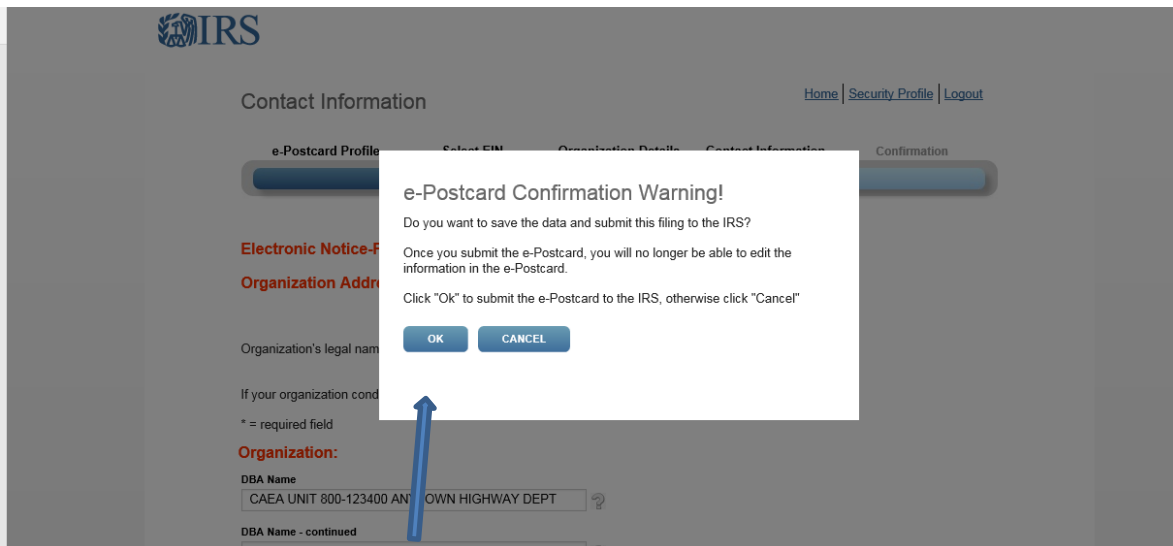
Principal Officer:

Select Type of Name: **PERSON**

Enter Name and address of the person to be contacted by the IRS if necessary.
If the organization does not have a separate office, this should be the same address as entered under Organization.

CLICK ➔ SUBMIT FILING

A POP- UP BOX WILL ASK IF YOU WANT TO SUBMIT THIS FILING TO THE IRS

CLICK ➔ OK

SCREEN 10: CONFIRMATION

This screen summarizes the 990-N filing.

NOTE: FILING STATUS: **PENDING**

CLICK ➜ "Print" to print a copy of this page for your records.

NOTE: This page only shows a filing status of PENDING and confirms that the 990-N has been *submitted*.

CLOSE PRINT WINDOW TO RETURN TO CONFIRMATION SCREEN

Continue below to verify that the 990-N has been ACCEPTED by the IRS.

CLICK ➜ MANAGE FORM 990-N SUBMISSIONS

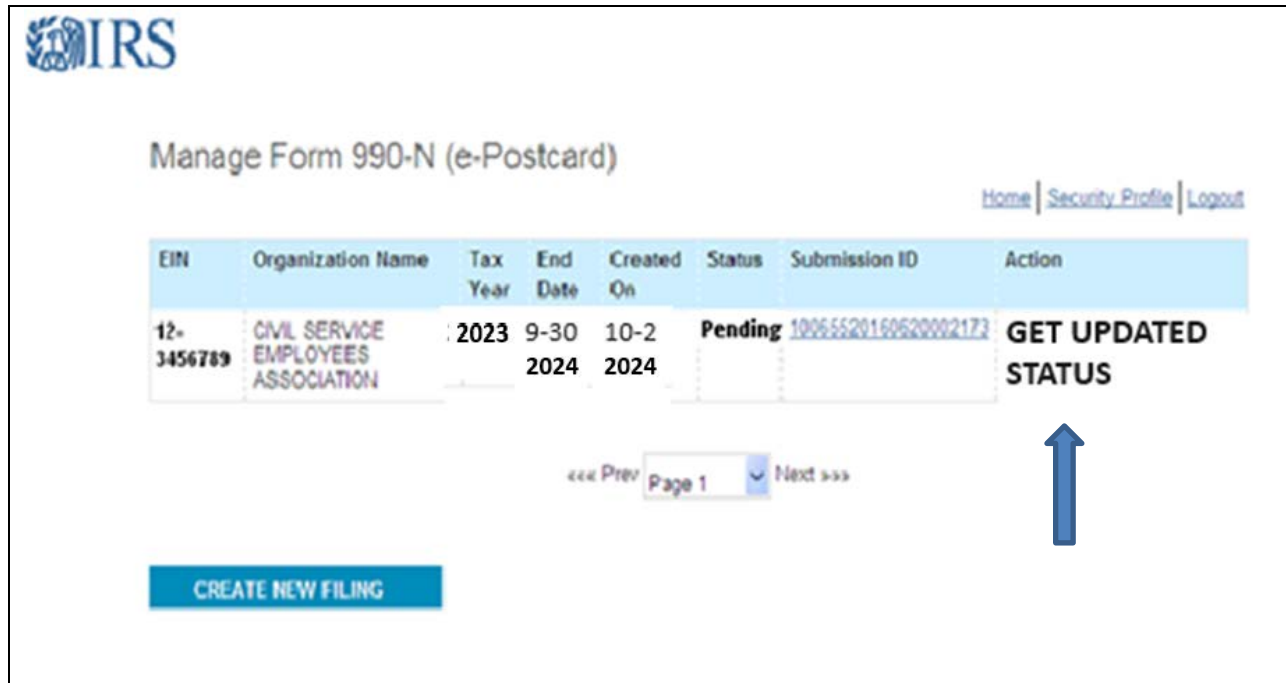**SCREEN 7: MANAGE FORM 990-N STATUS PENDING**

Initially the filing status will be **PENDING**

After 7 minutes CLICK ➔ F5 to Refresh Status Information

DO NOT SUBMIT A RECEIPT INDICATING
PENDING

SCREEN 8: UPDATE 990-N STATUS PENDING– cont'd
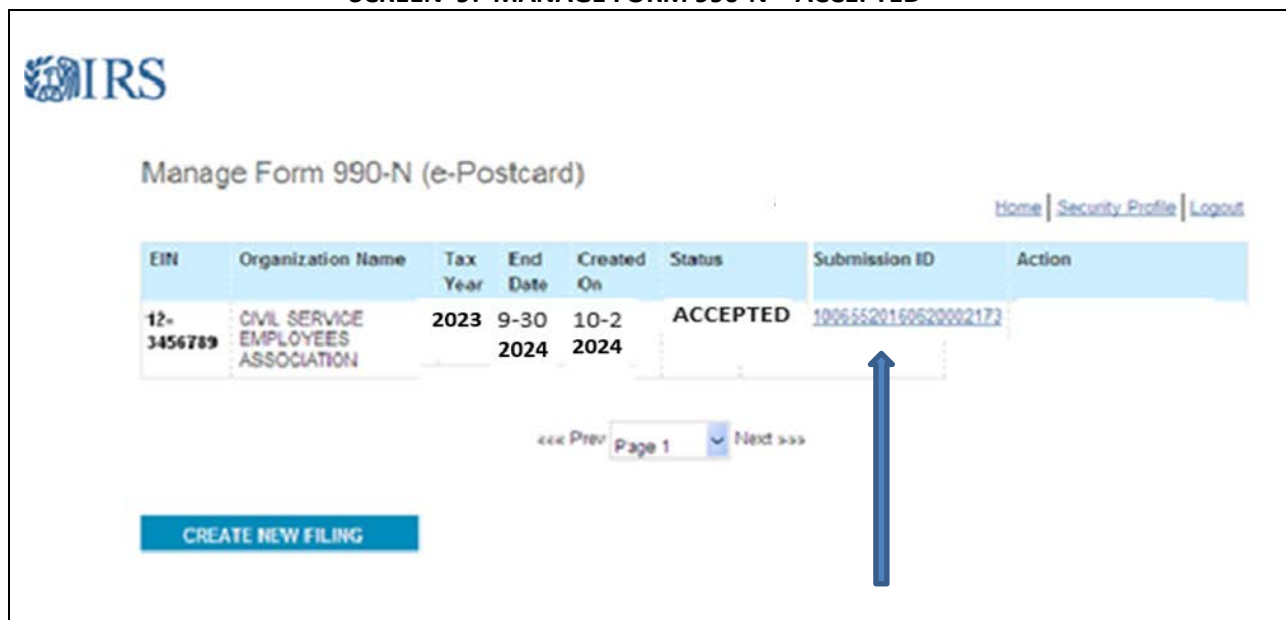
The Action Box should change to: "Get Updated Status"

CLICK ➔ GET UPDATED STATUS.

SCREEN 9: MANAGE FORM 990-N – ACCEPTED

Once the status changes **CLICK ➔ Submission ID**.

SCREEN 10: CONFIRMATION
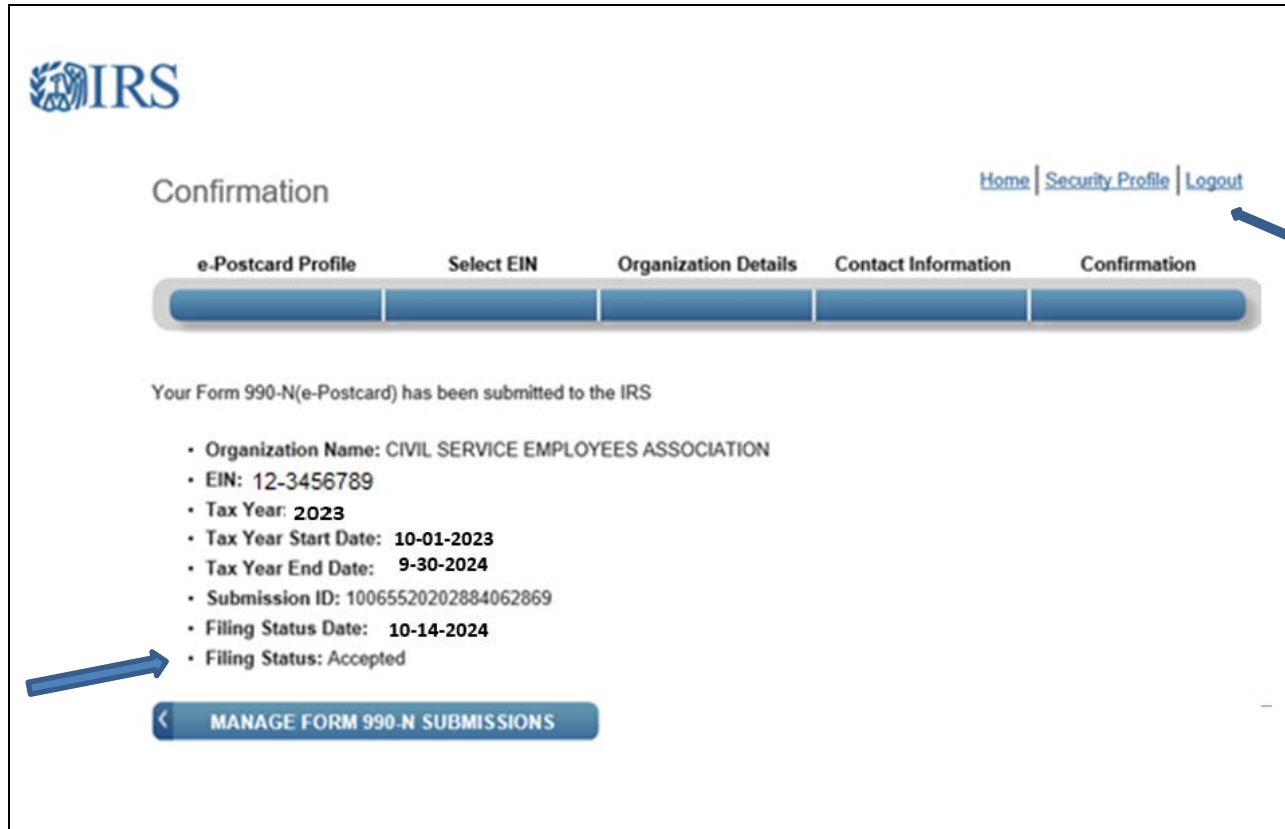
The Filing Status will show either ACCEPTED or REJECTED

***** <u>PRINT THE CONFIRMATION SCREEN</u> *****

CLICK ➔ LOGOUT

If the Filing Status is REJECTED:

If the confirmation indicates the e-postcard was REJECTED please forward a copy to the CSEA Audit Department at internaloperations@cseainc.org and then call the CSEA STATEWIDE TREASURER at (518) 257-1256 to discuss how to proceed.

If the Filing Status is ACCEPTED:

- ✓ File a copy in the Local or Unit's records as proof of filing the Form 990- N for the fiscal year.

- ✓ **Locals submit a copy of the confirmation** to the CSEA Statewide Treasurer along with their completed Annual Financial & Audit Reports by Jan 1.

- ✓ **Units should submit a copy of the confirmation** to their CSEA Local Treasurer along with their completed Annual Financial & Audit Reports by Jan 1.
  NOTE: Local Treasurers are required to forward copies of their Units' 990-N confirmations to the CSEA Statewide Treasurer.

Congratulations, you are done for the year.