

**THE WILDLIFE SOCIETY SECTION, CHAPTER,  
AND WORKING GROUP INFORMATION**

WHAT ARE YOUR OBLIGATIONS  
TO THE IRS?

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## **I. SECTION, CHAPTER, AND WORKING GROUP (SUBUNIT) FILING RESPONSIBILITIES**

Beginning in 2008, small tax-exempt organizations, including TWS Subunits, who previously were not required to file a return, will be required to file an annual electronic notice, Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ. This filing requirement applies to tax periods beginning January 1, 2007 and after.

Small tax-exempt organizations whose gross receipts are normally \$25,000 or less have not been required to file Form 990 or Form 990-EZ, Return of Organization Exempt From Income Tax. With the enactment of the Pension Protection Act of 2006, these small tax-exempt organizations will now be required to file an electronic Form 990-N with the IRS annually. Exceptions to this requirement include organizations that are included in a group return, private foundations required to file Form 990-PF, and section 509(a)(3) supporting organizations required to file Form 990 or Form 990-EZ. TWS Chapters do not fall into these exception categories.

Each subunit must determine its own IRS and state filing requirements, based on gross annual receipts, each year. Gross annual receipts are all revenue before any expenses, including dues, special event revenue, advertising, meeting and seminar registration fees, raffle ticket receipts and contributions to scholarship funds. [ex. subunit collects \$90,000 in dues. It spends \$80,000 in 2007 on meetings, travel and other expenses. Its net income is \$10,000. Because gross revenue exceeds \$25,000 (but is less than \$100,000) the chapter must file an IRS form 990-EZ.]

If your chapter has gross receipts of \$25,000 or less, it is subject to this new IRS filing requirement. The e-Postcard will be due every year by the 15th day of the fifth month after the close of your tax period. For example, if your tax period ends on December 31, 2007, the e-Postcard is due May 15, 2008.

The e-Postcard must be filed electronically. There is no paper version. If your chapter prefers, the 990 or 990-EZ, can be filed in place of the e-Postcard on paper, but must be filled out completely.

If a subunit fails to meet the new filing requirement for three consecutive years, the IRS will revoke its tax-exempt status. The chapter must reapply and pay the related fees to regain that status. The IRS will notify TWS that your chapter no longer qualifies

If your subunit has gross receipts of \$25,000 to \$100,000, IRS Form 990-EZ (including Schedule A) must be filed. Subunits with gross receipts greater than \$100,000 are required to file IRS Form 990 (including Schedule A).

TWS Subunits must also file IRS 990T if gross “unrelated business income” exceeds \$1,000. Advertising revenue is usually considered unrelated business income. There are exceptions to this rule. If the sales of advertising or other unrelated activity is carried on by volunteers, then it is NOT unrelated business income.

The table below summarizes the filing requirements.

Annual Gross Receipts *	Unrelated Business Income	Filing Requirements
\$25,000 and under	Under \$1,000	Form 990-N e-Postcard
\$25,000 and under	Over \$1,000	Form 990-N e-Postcard & Form 990T
\$25,000 - \$100,000	Under \$1,000	Form 990-EZ
\$25,000 - \$100,000	Over \$1,000	Form 990-EZ & Form 990T
Over \$100,000	Under \$1,000	Form 990
Over \$100,000	Over \$1,000	Form 990 & Form 990T

\* Annual Gross Receipts includes dues, special event revenue, advertising, meeting and seminar registration fees, raffle ticket receipts and contributions to scholarship funds.

### **III. WHEN AND WHERE TO FILE**

If your year end is December 31, file Form 990, Form 990-EZ or Form 990-N by May 15. If May 15 falls on a Saturday, Sunday, or legal holiday, file on the next business day. A business day is any day that is not a Saturday, Sunday, or legal holiday.

If the subunit is liquidated, dissolved, or terminated, file the return by the 15<sup>th</sup> day of the 5<sup>th</sup> month after the liquidation, dissolution, or termination.

If the return is not filed by the due date (including any extension granted), attach a statement giving the reasons for not filing on time.

Send the return to the Internal Revenue Service Center, Ogden, UT 84201-0027.

If you can't make the deadline – use Form 8868 (attached) to request an automatic 3-month extension of time to file. Use Form 8868 also to apply for an additional (not automatic) 3-month extension if the original 3 months was not enough time. To obtain this additional extension of time to file, you must show reasonable cause for the additional time requested.

### **IV. PENALTIES**

If you don't file the IRS Form 990EZ, a penalty of \$20 per day up to 5% of your gross receipts for the year may be charged unless you can show that the late filing was due to reasonable cause. The penalty begins on the due date for filing the Form 990-EZ. The penalty may also be charged if you file an incomplete return or furnish incorrect information. To avoid having to supply missing information later, be sure to complete all applicable line items; answer "Yes", "No", or "N/A" (not applicable) to each question on the return; make an entry (including a zero when appropriate) on all **total** lines; and enter "none" or "N/A" if an entire part does not apply.

If the subunit does not file a complete return or does not furnish correct information, the IRS will send you a letter that includes a fixed time to fulfill these requirements. After that period expires, the person failing to comply will be charged a penalty of \$10 a day, not to exceed \$5,000, unless he or she shows that not complying was due to reasonable cause. If more than one person is responsible, they are jointly and individually liable for the penalty.

As Part I describes, if you are not required to file a 990 or 990EZ, you must file the 990-N. Failure to do so for three years will lead to revocation of tax exempt status.

## Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

▶ File a separate application for each return.

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box
- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form). Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits.

<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of Exempt Organization	Employer Identification number
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	

**Check type of return to be filed (file a separate application for each return):**

- |                                      |   |                                    |
|--------------------------------------|---|------------------------------------|
| <input type="checkbox"/> Form 990    | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

• The books are in the care of ▶ .....

Telephone No. ▶ (.....) ..... FAX No. ▶ (.....) .....

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN)..... If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until ....., 20....., to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year 20.....or
- ▶  tax year beginning ....., 20....., and ending ....., 20.....

2 If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
3b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
3c <b>Balance Due.</b> Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box  **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

<b>Type or print</b>  <small>File by the extended due date for filing the return. See instructions.</small>	Name of Exempt Organization	Employer identification number
	Number, street, and room or suite no. If a P.O. box, see instructions.	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	

**Check type of return to be filed (File a separate application for each return):**

- |                                      |   |                                      |                                    |
|--------------------------------------|---|--------------------------------------|------------------------------------|
| <input type="checkbox"/> Form 990    | <input type="checkbox"/> Form 990-PF                              | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 4720   | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 5227   |                                    |

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in the care of  Telephone No.  FAX No.
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN)  . If this is for the whole group, check this box  . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until \_\_\_\_\_, 20\_\_\_\_\_.
- For calendar year \_\_\_\_\_, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_\_.
- If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period
- State in detail why you need the extension \_\_\_\_\_

<b>8a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>8a</b> \$
<b>b</b> If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	<b>8b</b> \$
<b>c Balance Due.</b> Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>8c</b> \$

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  Title  Date

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO or Form 8879-EO for payment instructions.

**Purpose of form.** Form 8868 is used by an exempt organization to request an automatic 3-month extension of time (6 months for a corporation required to file Form 990-T) to file its return and also to apply for an additional (not automatic) 3-month extension if the original 3-month extension was not enough time. You cannot apply for both the automatic 3-month extension and the additional (not automatic) 3-month extension at the same time.

Also, the trustee of a trust required to file Form 1041-A or Form 5227 must use Form 8868 to request an extension of time to file those returns. These instructions apply to such trusts unless the context clearly requires otherwise.

Use Part I to apply for an automatic 3-month extension of time to file an organization's return, and submit the original form to the IRS (no copies are needed).

Part II is used to apply for an additional (not automatic) 3-month extension. Only file the original form with the IRS (no copies needed).

The automatic 3-month extension (6 months for a corporation required to file Form 990-T) will be granted if you properly complete this form, file it, and pay any balance due on line 3c by the due date for the return for which the extension applies.

An organization will only be allowed a total extension of 6 months for a return for a tax year.

**When to file.** Generally, file Form 8868 by the due date of the return for which you are requesting an extension, or, in the case of an additional 3-month extension, by the extended due date of the return. When requesting an additional extension of time to file, file Form 8868 early so that if your request is denied you can still file your return on time.

**Where to file.** Send the application to:

Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0012

Do not file for an extension of time by attaching Form 8868 to the exempt organization's return when it is filed.

**No blanket requests.** File a separate Form 8868 for each return for which you are requesting an automatic extension of time to file. This extension will apply only to the specific return checked. It does not extend the time for filing any related returns. For example, an extension of time for filing a private foundation return will not apply to the return of certain excise taxes on charities (Form 4720).

Also, black lung benefit trusts, their trustees, and any disqualified persons filing Form 990-BL must each file separate Forms 8868.

### Exempt Organization Group Returns.

A central organization may apply for an extension of time to file a group return. Complete and check the appropriate box and enter the Group Exemption Number (GEN) after the area titled "Check type of return to be filed." If the extension is not for all the organizations that are part of the group, you must attach a schedule to Form 8868 showing the name and employer identification number of each organization that is included in this request for an extension.

**Interest.** Interest will be charged on any tax not paid by the regular due date of the return from the due date until the tax is paid. It will be charged even if the organization has been granted an extension or has shown reasonable cause for not paying on time.

**Late payment penalty.** Generally, a penalty of 1% of any tax not paid by the due date is charged for each month or part of a month that the tax remains unpaid. The penalty cannot exceed 25% of the amount due. The penalty will not be charged if you can show reasonable cause for not paying on time. Attach a statement to your return fully explaining the reason. Do not attach the statement to Form 8868.

If you receive an extension of time to file, you will not be charged a late payment penalty if (a) the tax shown on line 3a or 8a (or the amount of tax paid by the regular due date of the return) is at least 90% of the tax shown on the return, and (b) you pay the balance due shown on the return by the extended due date.

**Late filing penalty.** A penalty is charged if the return is filed after the due date (including extensions) unless you can show reasonable cause for not filing on time. The penalty is 5% of the tax not paid by the regular due date for each month or part of a month that the return is late, up to a maximum of 25% of the unpaid tax. For an income tax return filed more than 60 days late, the minimum penalty is \$100 or the balance of the tax due on the return, whichever is smaller.

Attach a statement to your return fully explaining the reason for not filing on time. Do not attach the statement to Form 8868.

Different late filing penalties apply to information returns. See the specific form instructions for details.

## Specific Instructions



Extending the time to file does not extend the time to pay tax.

### Part I. Automatic 3-Month Extension

Only complete Part I if you are applying for an automatic 3-month extension of time (6 months for a corporation required to file Form 990-T) to file the organization's return. If the organization has already received a 3-month automatic extension of time to file and still needs more time, you may apply for an additional (not automatic) 3-month extension by completing Part II of this form.

**Address.** Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the exempt organization has a P.O. box, show the box number instead of the street address.

If the organization receives its mail in care of a third party (such as an accountant or an attorney), enter on the street address line "C/O" followed by the third party's name and street address or P.O. box.

If the address is outside the United States or its possessions or territories, in the space for "city or town, state, and ZIP code," enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country's name.

If the organization's mailing address has changed since it filed its last return, use Form 8822, Change of Address, to notify the IRS of the change. A new address shown on Form 8868 will not update the organization's record.

**Check type of return to be filed.** Check the box for the form for which you are requesting an extension. Check only one box. You must file a separate Form 8868 for each return.

**Line 1.** The date that is entered on line 1 cannot be later than 3 months (6 months for a corporation required to file Form 990-T) from the original due date of the return.

**Line 2. Short tax year.** If you checked the box for change in accounting period, you must have applied for approval to change the organization's tax year unless certain conditions have been met. See Form 1128, Application To Adopt, Change, or Retain a Tax Year; and Pub. 538, Accounting Periods and Methods, for details.

**Note.** All filers must complete lines 3a, b, and c, even if you are exempt from tax or do not expect to have any tax liability.

**Line 3a.** See the organization's tax return and its instructions to estimate the amount of tentative tax reduced by any nonrefundable credits. If you expect this amount to be zero, enter -0-.

**Line 3c. Balance Due.** Form 8868 does not extend the time to pay tax. To avoid interest and penalties, send the full balance due with Form 8868.

**Note.** Be sure to see any deposit rules that are in the instructions for the particular form you are getting an extension for to determine how payment must be made.

### Part II. Additional (Not Automatic) 3-Month Extension

**STOP** Only complete Part II if you are applying for an additional (not automatic) 3-month extension of time to file the organization's return. If you have not already filed for an automatic 3-month extension (Part I of this form) you may not file for an additional 3-month extension.



**Address.** Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the organization has a P.O. box, show the box number instead of the street address.

If the organization receives its mail in care of a third party (such as an accountant or an attorney), enter on the street address line "C/O" followed by the third party's name and street address or P.O. box.

If the address is outside the United States or its possessions or territories, in the space for "city or town, state, and ZIP code," enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country's name.

If the organization's mailing address has changed since it filed its last return, use Form 8822, Change of Address, to notify the IRS of the change. A new address shown on Form 8868 will not update your record.

**Check type of return to be filed.** Check the box for the form for which you are requesting an extension. Check only one box. You must file a separate Form 8868 for each return.

**Line 4.** The date that is entered on line 4 cannot be later than 6 months from the original due date of the return.

**Line 6. Short tax year.** If you checked the box for change in accounting period, you must have applied for approval to change the organization's tax year unless certain conditions have been met. See Form 1128, Application To Adopt, Change, or Retain a Tax Year; and Pub. 538, Accounting Periods and Methods, for details.

**Line 7.** For the IRS to grant the organization an additional 3-month extension of time for filing a return, the organization must file an application on time and an adequate explanation why the return cannot be filed by the already extended due date. Describe in detail the reasons causing the additional delay in filing the return. We cannot approve applications that give incomplete reasons, such as "illness" or "practitioner too busy," without adequate explanations.

Generally, we will consider the application based on the organization's efforts to fulfill the filing requirements, rather than on the convenience of your tax preparer. But, if your preparer is not able to complete the return by the due date for reasons beyond his or her control or, in spite of reasonable efforts, the organization is not able to get professional help in time to file, the IRS will generally grant the extension.

If a request for an extension is made for no important reason but only to gain time, we will deny both the extension request and the 10-day grace period.

**Caution.** If an extension is granted and the IRS later determines that the statements made on this form are false and misleading, the extension is null and void. The organization will be subject to the late filing penalty explained earlier.

**Note.** All filers must complete lines 8a, b, and c, even if you are exempt from tax or do not expect to have any tax liability.

**Line 8a.** See the specific form and form instructions to estimate the amount of tentative tax reduced by any nonrefundable credits. If you expect this amount to be zero, enter -0-.

**Line 8c. Balance Due.** Form 8868 does not extend the time for paying tax. To avoid further interest and penalties, send the full balance due as soon as possible with Form 8868.

**Note.** Be sure to see any deposit rules that are in the instructions for the particular form you are getting an extension for to determine how payment must be made.

**Signature.** The person who signs this form may be:

- A fiduciary, trustee, or an officer representing the fiduciary or trustee of an exempt trust filing Form 990, 990-EZ, 990-BL, 990-PF, 990-T, or 8870.
- A principal officer of a corporate organization filing Form 990, 990-EZ, 990-PF, 990-T, 4720, 6069, or 8870.
- A foundation manager, trustee, or disqualified person filing Form 990-BL or 4720 for their own liability.
- An individual filing Form 6069.
- A trustee or an officer representing the trustee of a trust filing Form 1041-A or 5227.

- An attorney or certified public accountant qualified to practice before the IRS.
- A person enrolled to practice before the IRS.
- A person holding a power of attorney.

**Privacy Act and Paperwork Reduction Act Notices.** For Privacy Act Notices regarding extensions of forms which may be filed by individuals, see the separate instructions for those forms. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

	Form 8868	
	<u>Part I</u>	<u>Part II</u>
Recordkeeping	5 hr., 30 min.	5 hr., 58 min.
Learning about the law or the form	6 min.	-0-
Preparing and sending the form to the IRS	11 min.	5 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see *Where to file* on page 3.