



# IRS Form 990

## Filing Thresholds

Rev. 5/1/2020

**SMART TD Locals**

**Every Local must file Form 990-N, 990EZ or 990 between January 1 and May 15 of every year.**

If ...

**Your adjusted gross receipts are normally ≤ \$50,000, file 990-N.**

**Your adjusted gross receipts are normally < \$200,000, file 990EZ.**

**Your adjusted gross receipts are normally ≥ \$200,000, file 990.**

**REQUIRED REPORTING**

The treasurer shall, with the president and secretary, file all reports required by federal, state and local laws.

- Staying on course: All about budgeting, fund accounting, reporting and record keeping in your Local (PDF)
- 2019 Treasurer's Month to Month guide (PDF): The No. 1 resource for a local S&T!
- SMART TD S&T's Guide to Required Reports (PDF)

Use the above guides along with the Task List form in WinStabs-NMR to keep track of when reports are completed.

Requirement	Required by	Local type	Purpose	Due date	How to report	Special note
Annual 990, 990-EZ, or 990-N	IRS	All types	Requirement to maintain IRS tax-exempt status. Failure to file for three consecutive years will result in losing tax-exempt status and fines to re-establish the status.  For Form 990 and Form 990-EZ filers, there is a \$20/day late penalty	May 15	Use the worksheet from WinStabs NMR to determine which LM report you must file.  - SMART TD Guide: Form 990 Reporting - Annual Requirement to Maintain IRS tax-exempt status (PDF)  - IRS guide to electronic filing of 990-N (PDF)  - 2018 Form 990 EZ (Fillable PDF)  - 2018 Form 990 (Fillable PDF)  - 2018 Form 990, Schedule O (Fillable PDF)  - IRS instructions: Form 990  - IRS Form 8868: Application for Automatic Extension of Time To File an Exempt Organization Return	For Form 990 and Form 990-EZ filers, send a signed/dated copy of the completed form to the TD office.  For Form 990-N filers, send a copy of the confirmed filing to the TD office.  Email to: localreports@group.smart-union.org or mail to: Attn: Field Audit & Support SMART Transportation Division 24950 Country Club Blvd, Suite 340 North Olmsted, OH 44070



These forms are available on the SMART TD website ([www.smart-union.org/td](http://www.smart-union.org/td)). Click on “Local Toolbox” on the top menu bar. Once there, scroll down and click on “Required Reporting” in blue text. You can find forms for the appropriate year and the instructions to complete the required forms.

WinStabs makes filling out any version of Form 990 very easy.

1. **Make sure your WinStabs data is complete and in balance before you start any annual reports.** If you are not in balance, please contact SMART TD Field Support at 216-227-5444 for assistance.

Click “Reports”, “IRS 990”.



This warning box will appear. Click “OK”.



This box will appear. Select the appropriate year from the dropdown box and click “Open Form”.

WinStabs will indicate one of the following:

- “File Electronic 990N”
- “File Form 990-EZ”
- “File Form 990”

2. **Click on the gray box that says “990N,” “990EZ” or “990”, depending on which form WinStabs indicated.** The program will pull up a worksheet that you can print.

- If you are required to file 990-N, you will go to the IRS website and complete and submit the form online. If you are required to file Form 990EZ or 990, you will need to complete the paper form and mail it to the IRS.

The following three examples will guide you on how to file each of these forms.

### Example 1: When WinStabs says to file Form 990-N

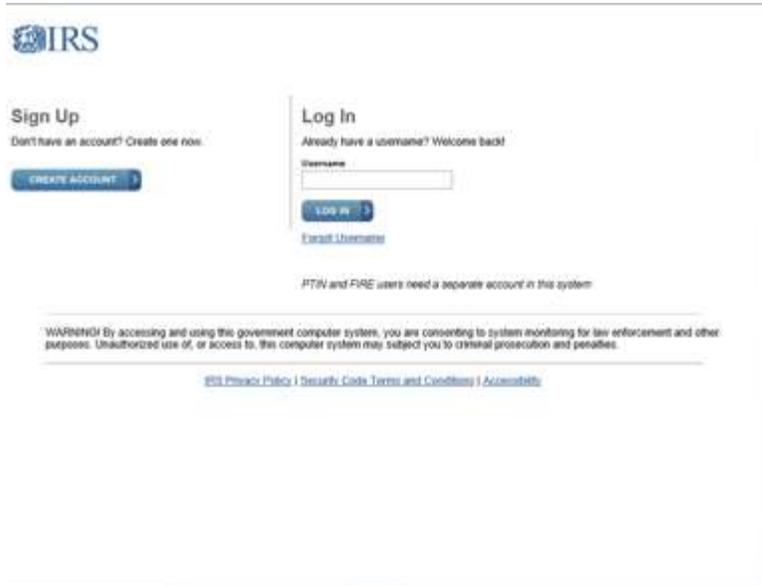
In this case, WinStabs has determined that Local 0003 should file Form 990-N. By clicking on the light blue button that says “990N,” you will get a worksheet to help you complete the form.

*Note:* Most locals fall under the 990-N filing requirement, and it takes about five minutes to

complete and submit this form. Not doing this every year can have severe consequences, like losing your tax-exempt status. **Regaining your tax-exempt status can be costly and time consuming.** Please make every effort to file the 990-N every year before May 15.

Once you have the 990-N worksheet printed, visit <https://www.irs.gov/990n>.

On the website, click on the link under the heading “Ready to file?” and it will take you to this login page.



If you have registered in the past, you can enter your identification under “Username” and log in, otherwise go through the process to sign up and register.

Once you are logged in, use the worksheet you created in WinStabs to answer the

questions online and submit the form.

After submitting, wait the seven minutes required for the confirmation, then print out two copies:

1. A copy for SMART TD (email or mail).
2. A copy for your local files.

\*\*\* File Form 990-EZ \*\*\*

0003  
Filing Status for Local

Adjusted Gross Receipts 150,000

## **Example 2: When WinStabs says to file Form 990EZ**

If WinStabs indicates you are required to file Form 990EZ, use the light blue button to pull up the worksheet and print it.

Once you have the worksheet, visit the SMART TD website ([www.smart-union.org/td](http://www.smart-union.org/td)) and

click on “Local Toolbox” on the top menu bar. Once there, scroll down and click on “Required Reporting” in blue text. You can find forms for the appropriate year and the instructions to complete the required forms.

This is a fillable PDF, fill it out with all the information on the worksheet.

Once complete, print out, then sign three copies. One each for:

- IRS (mail to the address on the worksheet)
- SMART TD (mail or e-mail to [localreports@group.smart-union.org](mailto:localreports@group.smart-union.org))
- Local (keep for your files).

The screenshot shows a software interface for generating IRS Form 990 data. At the top left, a button labeled "List of Officers Attachment" is circled in red. To its right are buttons for "Line 1 - Received Donations" and "Line 10 - Disbursed Donations". Below these is a table with the following data:

Beginning Savings/Invest. Balances	26,405
Ending Savings/Invest. Balances	0
A) Receipts received from members (PRD & direct payments)	230,000
B) Interest received	0
D) Miscellaneous receipts (Donations, etc.)	0
<b>Total Receipts</b>	<b>230,000</b>
Local Disbursements	1,570
Int'l Disbursements	0

At the bottom of the window, the text "\*\*\* File Form 990 \*\*\*" is centered. Below this, on the left, is "0003 Filing Status for Local" and "Adjusted Gross Receipts 230,000". On the right, a blue button with the number "990" is circled in red.

### **Example 3: When WinStabs says to file Form 990**

If WinStabs indicates you are required to file Form 990, as in the case below, print out the worksheet by clicking on the light blue button at the lower right that says "990." Also, click on "List of Officers Attachment" at the top left. Print this list and attach it to IRS Form 990 in place of filling out Part VII of the form.

Then, use the information from your WinStabs 990 worksheet to complete IRS Form 990. To find Form 990, visit the SMART TD website ([www.smart-union.org/td](http://www.smart-union.org/td)) and click on "Local Toolbox" on the top menu bar. Once there, scroll down and click on "Required Reporting" in blue text. You can find forms for the appropriate year and the instructions to complete the required forms.

Once complete, print and sign three copies. One each for:

- IRS (mail to the address on the worksheet)
- SMART TD (mail or e-mail to [localreports@group.smart-union.org](mailto:localreports@group.smart-union.org))
- Local (keep one for your files)

If you need additional help, call Field Support at 216-227-5444 or email [fs-helpdesk@group.smart-union.org](mailto:fs-helpdesk@group.smart-union.org).