



IRS Form 990

Filing Thresholds

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 \leq \$50,000, file 990-N.

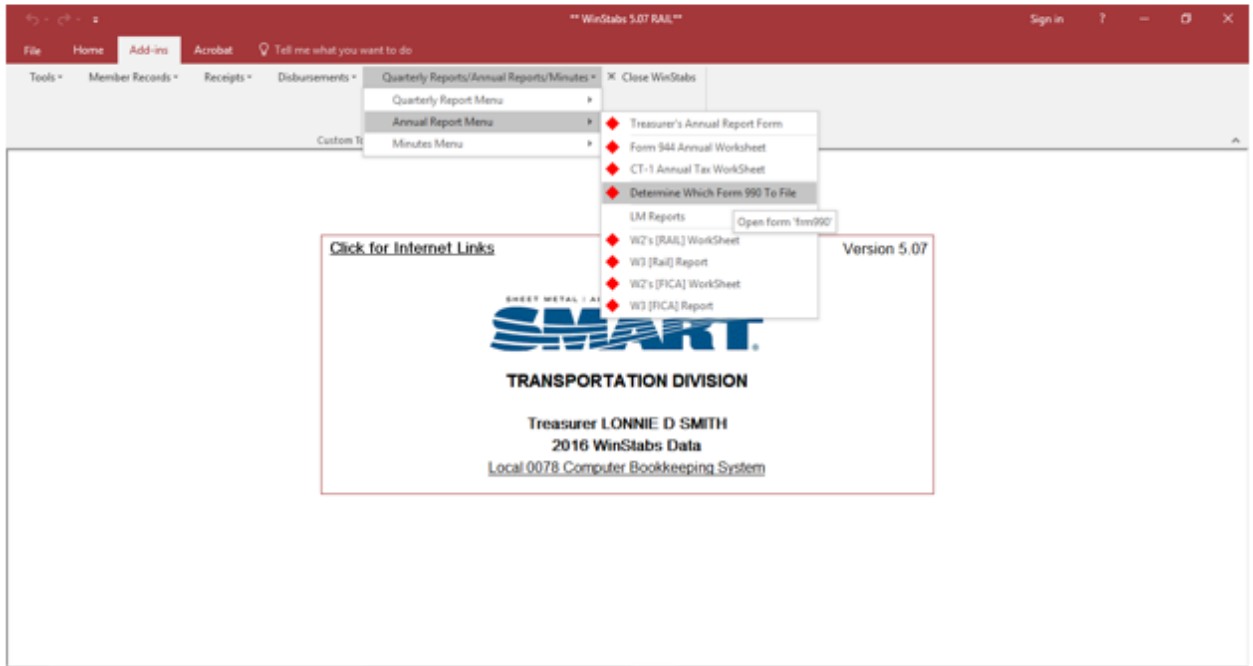
Your adjusted gross receipts are normally $<$ \$200,000, file 990EZ.

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

If you are not using WinStabs to keep your financial information, these forms are available on the SMART TD website (www.smart-union.org/td). Click on “S&T Tools” on the top menu bar. Once there, scroll down and under the “Forms and Documents” heading, click on “More forms.” Under the “IRS/Tax Forms” header, you can find forms for the appropriate year. You can find the instructions to complete the forms [on the IRS website \(www.irs.gov\)](http://www.irs.gov).

If you use WinStabs to keep all your financial data, the program 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 Audit Support at 216-227-5444 for assistance.
2. **Ask WinStabs what form to file.** On the WinStabs menu, go to “Quarterly Reports/Annual Reports/Minutes” > “Annual Reports Menu,” then click “Determine Which Form 990 to File” (see image below).



WinStabs will indicate one of the following:

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

3. **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.
4. **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

The screenshot shows the WinStabs 5.07 RAIL software interface. A dialog box titled "Adjusted Gross Receipts" for IRS Form 990 is open. The dialog box contains the following information:

Field	Value
Beginning Savings/Invest Balances	0
Ending Savings/Invest Balances	0
A) Receipts received from members (PRD & direct payments)	5,950
B) Interest received from Checking Account	0
C) Interest received from other accounts (Savings, etc.)	0
D) Miscellaneous receipts (Donations, etc.)	0
Total Receipts	5,950
All monies submitted to the International (Ins., TB, JB, Dues & Assessments)	0
Local Disbursements	4,500
Total Disbursements	0

*** File Electronic 990-N ***

Filing Status for Local: 0078

Adjusted Gross Receipts: 5,951

In this case, WinStabs has determined that Local 0078 should file Form 990-N. By clicking on the gray 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.

The screenshot shows the IRS website's user interface. At the top left is the IRS logo. Below it, there are two main sections: "Sign Up" and "Log In".

Sign Up: The text says "Don't have an account? Create one now." Below this is a blue button labeled "CREATE ACCOUNT" with a right-pointing arrow.

Log In: The text says "Already have a username? Welcome back!". Below this is a text input field labeled "Username". Underneath the field is a blue button labeled "LOG IN" with a right-pointing arrow. Below the button is a blue link labeled "Forgot Username".

Below the "Log In" section, there is a note: "PTIN and FIRE users need a separate account in this system".

At the bottom of the page, there is a "WARNING!" section: "By accessing and using this government computer system, you are consenting to system monitoring for law enforcement and other purposes. Unauthorized use of, or access to, this computer system may subject you to criminal prosecution and penalties." Below the warning are three blue links: "IRS Privacy Policy", "Security Code Terms and Conditions", and "Accessibility".

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.

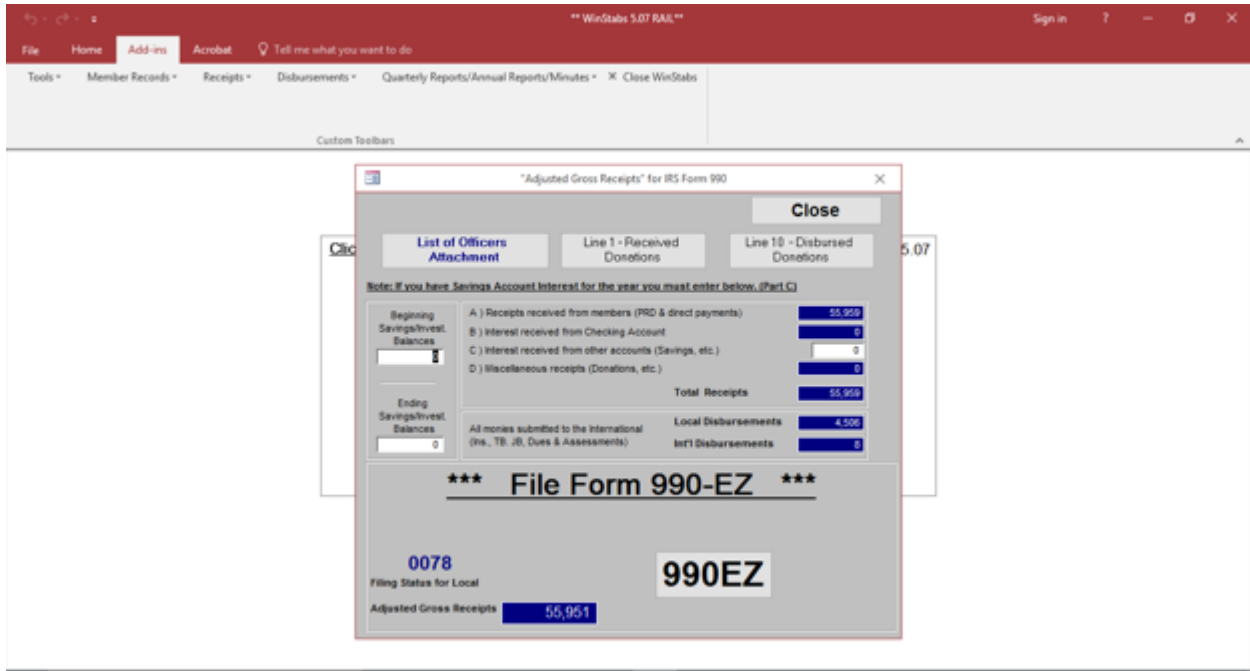
Once you are logged in, use the worksheet you created in WinStabs to answer the questions online and submit the form.

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.

Example 2: When WinStabs says to file Form 990EZ

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



Once you have the worksheet, visit the SMART TD website (www.smart-union.org/td) and click on "S&T Tools" on the top menu bar. Once there, scroll down. Under the "Forms and Documents" heading, click on the "More forms" link. Under the "IRS/Tax Forms" header, find the 990EZ form for the appropriate year. 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 with your billing)
- Local (keep for your files).

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 gray 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) and click on “S&T Tools” on the top menu bar. Once there, scroll down and under the “Forms and Documents” heading, click on “More forms.” Under the “IRS/Tax Forms” header, find the Form 990 for the appropriate year. This is a fillable PDF, fill it out with all the information on the worksheet.

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

- IRS (mail to the address on the worksheet)
- SMART TD (mail with your billing)
- Local (keep one for your files)

The screenshot shows the WinStabs 5.07 RAIL software interface. A dialog box titled "Adjusted Gross Receipts" for IRS Form 990 is open. The dialog box has a "Close" button at the top right. Below the title bar, there are three buttons: "List of Officers Attachment", "Line 1 - Received Donations", and "Line 10 - Disbursed Donations". A note reads: "Note: If you have Savings Account Interest for the year you must enter below (Part C)".

Beginning Savings/Invest. Balances	A) Receipts received from members (PRD & direct payments)	255,959	
	B) Interest received from Checking Account	0	
	C) Interest received from other accounts (Savings, etc.)	0	
	D) Miscellaneous receipts (Donations, etc.)	0	
	Total Receipts	255,959	
Ending Savings/Invest. Balances	All monies submitted to the International (Int., TB, JB, Dues & Assessments)	Local Disbursements	4,506
		Int'l Disbursements	0

*** File Form 990 ***

0078

Filing Status for Local

Adjusted Gross Receipts 255,951

990

If you need additional help, call Field Audit Support at 216-227-5444 or email fielddirector@group.smart-union.org.